

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**

915 CAPITOL MALL, ROOM 485  
SACRAMENTO, CA 95814  
TELEPHONE: (916) 654-6340  
FAX: (916) 654-6033



William J. Pavão  
*Executive Director*

**MEMBERS:**  
Bill Lockyer, Chair  
*State Treasurer*  
  
Michael C. Genest, Director  
*Department of Finance*  
  
John Chiang  
*State Controller*

DATE: May 20, 2009  
TO: Low Income Housing Tax Credit Project Owners and Applicants  
FROM: Tax Credit Allocation Committee  
RE: 2009 Income Limits and Maximum Rents **REVISED**

On March 19, 2009, the U.S. Department of Housing and Urban Development (HUD) published 2009 Income Limits applicable to low income housing funded with tax credits (LIHTC projects). TCAC utilizes the information published by HUD to calculate maximum rents and income limits for California LIHTC projects. Attached are the 2009 income limits and maximum rents for California's 58 counties.

There are two sets of income limits and maximum rents ("HERA" and "Non-HERA") for the following seven counties:

- Marin
- Nevada
- San Francisco
- San Mateo
- Santa Clara
- Solano
- Ventura

**Please read this memo carefully to determine which set of income limits and maximum rents are applicable to your project(s) for the above seven counties.**

Section 3009(a) of the Housing and Economic Recovery Act (HERA) includes provisions for increases to income limits in areas impacted by the HUD "hold harmless policy." As a result, HUD published "HERA Special Income Limits" for "HUD Hold Harmless Impacted Projects." In California, these apply only to the seven counties listed above.

HERA Special Income Limits are applicable only to projects which had area median gross income determined in 2007 and 2008. Due to confusion arising from the language "area median gross income determined with respect to certain projects in calendar years 2007 and 2008," the Internal Revenue Service (IRS) provided further clarification in the May 2009 issue of *Low Income Housing Credit Newsletter*. This

newsletter states that if a project “was in service, or placed in service during 2007 or 2008, you relied on the income limits provided by HUD [HERA]. Conversely, if your project was not placed in service until after December 31, 2008, you could not have relied on the income limits provided by HUD in 2007 or 2008 [Non-HERA].” In addition, the newsletter provides guidance for projects with placed in service dates both inside and outside of the date range parameters, stating “if at least one building in the project was placed in service during 2007 or 2008, then all the buildings in the project are subject to the HERA Special 50% and 60% income limits.”

Please note, this memo provides summary information of published IRS guidance.

**Please review the entire IRS newsletter prior to determining which income limits and maximum rents are applicable to your project(s).**

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**  
**2009**

**Maximum Rents** for Projects From Ceilings Post-1989 and Those from the Pre-1990  
Ceilings That Elected with the Secretary of the Treasury\* to use the Post-1989 Rents  
*\*(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)*

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>ALAMEDA</b>						
100% Income Level	\$1,562	\$1,672	\$2,010	\$2,320	\$2,590	\$2,856
60% Income Level	\$937	\$1,004	\$1,206	\$1,392	\$1,554	\$1,714
55% Income Level	\$859	\$920	\$1,105	\$1,276	\$1,424	\$1,571
50% Income Level	\$781	\$836	\$1,005	\$1,160	\$1,295	\$1,428
45% Income Level	\$703	\$753	\$904	\$1,044	\$1,165	\$1,285
40% Income Level	\$625	\$669	\$804	\$928	\$1,036	\$1,143
35% Income Level	\$546	\$585	\$703	\$812	\$906	\$1,000
30% Income Level	\$468	\$502	\$603	\$696	\$777	\$857
<b>ALPINE</b>						
100% Income Level	\$1,214	\$1,300	\$1,562	\$1,804	\$2,012	\$2,220
60% Income Level	\$729	\$780	\$937	\$1,083	\$1,207	\$1,332
55% Income Level	\$668	\$715	\$859	\$992	\$1,106	\$1,221
50% Income Level	\$607	\$650	\$781	\$902	\$1,006	\$1,110
45% Income Level	\$546	\$585	\$703	\$812	\$905	\$999
40% Income Level	\$486	\$520	\$625	\$722	\$805	\$888
35% Income Level	\$425	\$455	\$546	\$631	\$704	\$777
30% Income Level	\$364	\$390	\$468	\$541	\$603	\$666
<b>AMADOR</b>						
100% Income Level	\$1,190	\$1,274	\$1,530	\$1,766	\$1,972	\$2,176
60% Income Level	\$714	\$765	\$918	\$1,060	\$1,183	\$1,305
55% Income Level	\$654	\$701	\$841	\$972	\$1,084	\$1,196
50% Income Level	\$595	\$637	\$765	\$883	\$986	\$1,088
45% Income Level	\$535	\$573	\$688	\$795	\$887	\$979
40% Income Level	\$476	\$510	\$612	\$707	\$789	\$870
35% Income Level	\$416	\$446	\$535	\$618	\$690	\$761
30% Income Level	\$357	\$382	\$459	\$530	\$591	\$652
<b>BUTTE</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
<b>CALAVERAS</b>						
100% Income Level	\$1,104	\$1,182	\$1,420	\$1,640	\$1,830	\$2,018
60% Income Level	\$663	\$710	\$852	\$984	\$1,098	\$1,211
55% Income Level	\$607	\$651	\$781	\$902	\$1,006	\$1,110
50% Income Level	\$552	\$591	\$710	\$820	\$915	\$1,009
45% Income Level	\$497	\$532	\$639	\$738	\$823	\$908
40% Income Level	\$442	\$473	\$568	\$656	\$732	\$807
35% Income Level	\$386	\$414	\$497	\$574	\$640	\$706
30% Income Level	\$331	\$355	\$426	\$492	\$549	\$605

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**  
**2009**

**Maximum Rents** for Projects From Ceilings Post-1989 and Those from the Pre-1990  
Ceilings That Elected with the Secretary of the Treasury\* to use the Post-1989 Rents  
*\*(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)*

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>COLUSA</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
<b>CONTRA COSTA</b>						
100% Income Level	\$1,562	\$1,672	\$2,010	\$2,320	\$2,590	\$2,856
60% Income Level	\$937	\$1,004	\$1,206	\$1,392	\$1,554	\$1,714
55% Income Level	\$859	\$920	\$1,105	\$1,276	\$1,424	\$1,571
50% Income Level	\$781	\$836	\$1,005	\$1,160	\$1,295	\$1,428
45% Income Level	\$703	\$753	\$904	\$1,044	\$1,165	\$1,285
40% Income Level	\$625	\$669	\$804	\$928	\$1,036	\$1,143
35% Income Level	\$546	\$585	\$703	\$812	\$906	\$1,000
30% Income Level	\$468	\$502	\$603	\$696	\$777	\$857
<b>DEL NORTE</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
<b>EL DORADO</b>						
100% Income Level	\$1,274	\$1,364	\$1,636	\$1,892	\$2,110	\$2,330
60% Income Level	\$765	\$819	\$982	\$1,135	\$1,266	\$1,398
55% Income Level	\$701	\$750	\$900	\$1,040	\$1,160	\$1,281
50% Income Level	\$637	\$682	\$818	\$946	\$1,055	\$1,165
45% Income Level	\$573	\$614	\$736	\$851	\$949	\$1,048
40% Income Level	\$510	\$546	\$655	\$757	\$844	\$932
35% Income Level	\$446	\$477	\$573	\$662	\$738	\$815
30% Income Level	\$382	\$409	\$491	\$567	\$633	\$699
<b>FRESNO</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**  
**2009**

**Maximum Rents** for Projects From Ceilings Post-1989 and Those from the Pre-1990  
 Ceilings That Elected with the Secretary of the Treasury\* to use the Post-1989 Rents  
 \*(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>GLENN</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
<b>HUMBOLDT</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
<b>IMPERIAL</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
<b>INYO</b>						
100% Income Level	\$1,044	\$1,120	\$1,342	\$1,552	\$1,732	\$1,910
60% Income Level	\$627	\$672	\$805	\$931	\$1,039	\$1,146
55% Income Level	\$574	\$616	\$738	\$853	\$952	\$1,050
50% Income Level	\$522	\$560	\$671	\$776	\$866	\$955
45% Income Level	\$470	\$504	\$604	\$698	\$779	\$859
40% Income Level	\$418	\$448	\$537	\$621	\$693	\$764
35% Income Level	\$365	\$392	\$469	\$543	\$606	\$668
30% Income Level	\$313	\$336	\$402	\$465	\$519	\$573
<b>KERN</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**  
**2009**

**Maximum Rents** for Projects From Ceilings Post-1989 and Those from the Pre-1990  
Ceilings That Elected with the Secretary of the Treasury\* to use the Post-1989 Rents  
*\*(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)*

<b>County</b>	<b>Efficiency</b>	<b>1 BR</b>	<b>2 BR</b>	<b>3 BR</b>	<b>4 BR</b>	<b>5 BR</b>
<b>KINGS</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
<b>LAKE</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
<b>LASSEN</b>						
100% Income Level	\$1,006	\$1,080	\$1,294	\$1,496	\$1,670	\$1,842
60% Income Level	\$604	\$648	\$777	\$898	\$1,002	\$1,105
55% Income Level	\$554	\$594	\$712	\$823	\$918	\$1,013
50% Income Level	\$503	\$540	\$647	\$748	\$835	\$921
45% Income Level	\$453	\$486	\$582	\$673	\$751	\$829
40% Income Level	\$403	\$432	\$518	\$599	\$668	\$737
35% Income Level	\$352	\$378	\$453	\$524	\$584	\$644
30% Income Level	\$302	\$324	\$388	\$449	\$501	\$552
<b>LOS ANGELES</b>						
100% Income Level	\$1,386	\$1,486	\$1,784	\$2,060	\$2,300	\$2,536
60% Income Level	\$832	\$891	\$1,071	\$1,236	\$1,380	\$1,522
55% Income Level	\$763	\$817	\$981	\$1,133	\$1,265	\$1,395
50% Income Level	\$693	\$743	\$892	\$1,030	\$1,150	\$1,268
45% Income Level	\$624	\$668	\$803	\$927	\$1,035	\$1,141
40% Income Level	\$555	\$594	\$714	\$824	\$920	\$1,015
35% Income Level	\$485	\$520	\$624	\$721	\$805	\$888
30% Income Level	\$416	\$445	\$535	\$618	\$690	\$761
<b>MADERA</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**  
**2009**

**Maximum Rents** for Projects From Ceilings Post-1989 and Those from the Pre-1990  
Ceilings That Elected with the Secretary of the Treasury\* to use the Post-1989 Rents  
*\*(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)*

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>MARIN</b>						
100% Income Level	\$1,980	\$2,120	\$2,544	\$2,940	\$3,280	\$3,618
60% Income Level	\$1,188	\$1,272	\$1,527	\$1,764	\$1,968	\$2,171
55% Income Level	\$1,089	\$1,166	\$1,399	\$1,617	\$1,804	\$1,990
50% Income Level	\$990	\$1,060	\$1,272	\$1,470	\$1,640	\$1,809
45% Income Level	\$891	\$954	\$1,145	\$1,323	\$1,476	\$1,628
40% Income Level	\$792	\$848	\$1,018	\$1,176	\$1,312	\$1,447
35% Income Level	\$693	\$742	\$890	\$1,029	\$1,148	\$1,266
30% Income Level	\$594	\$636	\$763	\$882	\$984	\$1,085
<b>MARIPOSA</b>						
100% Income Level	\$990	\$1,060	\$1,272	\$1,470	\$1,642	\$1,810
60% Income Level	\$594	\$636	\$763	\$882	\$985	\$1,086
55% Income Level	\$544	\$583	\$699	\$809	\$903	\$996
50% Income Level	\$495	\$530	\$636	\$735	\$821	\$905
45% Income Level	\$445	\$477	\$572	\$662	\$739	\$815
40% Income Level	\$396	\$424	\$509	\$588	\$657	\$724
35% Income Level	\$346	\$371	\$445	\$514	\$574	\$633
30% Income Level	\$297	\$318	\$381	\$441	\$492	\$543
<b>MENDOCINO</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
<b>MERCED</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
<b>MODOC</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**  
**2009**

**Maximum Rents** for Projects From Ceilings Post-1989 and Those from the Pre-1990  
Ceilings That Elected with the Secretary of the Treasury\* to use the Post-1989 Rents  
*\*(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)*

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>MONO</b>						
100% Income Level	\$1,172	\$1,256	\$1,506	\$1,742	\$1,942	\$2,142
60% Income Level	\$703	\$753	\$904	\$1,045	\$1,165	\$1,286
55% Income Level	\$644	\$690	\$829	\$958	\$1,068	\$1,179
50% Income Level	\$586	\$628	\$753	\$871	\$971	\$1,071
45% Income Level	\$527	\$565	\$678	\$784	\$874	\$964
40% Income Level	\$469	\$502	\$603	\$697	\$777	\$857
35% Income Level	\$410	\$439	\$527	\$609	\$679	\$750
30% Income Level	\$351	\$376	\$452	\$522	\$582	\$643
<b>MONTEREY</b>						
100% Income Level	\$1,176	\$1,260	\$1,514	\$1,750	\$1,952	\$2,152
60% Income Level	\$706	\$756	\$909	\$1,050	\$1,171	\$1,292
55% Income Level	\$647	\$693	\$833	\$962	\$1,073	\$1,184
50% Income Level	\$588	\$630	\$757	\$875	\$976	\$1,076
45% Income Level	\$529	\$567	\$681	\$787	\$878	\$969
40% Income Level	\$471	\$504	\$606	\$700	\$781	\$861
35% Income Level	\$412	\$441	\$530	\$612	\$683	\$753
30% Income Level	\$353	\$378	\$454	\$525	\$585	\$646
<b>NAPA</b>						
100% Income Level	\$1,432	\$1,532	\$1,840	\$2,126	\$2,372	\$2,616
60% Income Level	\$859	\$920	\$1,104	\$1,275	\$1,423	\$1,570
55% Income Level	\$787	\$843	\$1,012	\$1,169	\$1,304	\$1,439
50% Income Level	\$716	\$766	\$920	\$1,063	\$1,186	\$1,308
45% Income Level	\$644	\$690	\$828	\$956	\$1,067	\$1,177
40% Income Level	\$573	\$613	\$736	\$850	\$949	\$1,047
35% Income Level	\$501	\$536	\$644	\$744	\$830	\$916
30% Income Level	\$429	\$460	\$552	\$637	\$711	\$785
<b>NEVADA</b>						
100% Income Level	\$1,210	\$1,296	\$1,554	\$1,796	\$2,004	\$2,210
60% Income Level	\$726	\$777	\$933	\$1,077	\$1,203	\$1,326
55% Income Level	\$665	\$712	\$855	\$987	\$1,102	\$1,216
50% Income Level	\$605	\$648	\$777	\$898	\$1,002	\$1,105
45% Income Level	\$544	\$583	\$699	\$808	\$902	\$995
40% Income Level	\$484	\$518	\$622	\$718	\$802	\$884
35% Income Level	\$423	\$453	\$544	\$628	\$701	\$773
30% Income Level	\$363	\$388	\$466	\$538	\$601	\$663
<b>ORANGE</b>						
100% Income Level	\$1,626	\$1,742	\$2,092	\$2,416	\$2,696	\$2,976
60% Income Level	\$976	\$1,046	\$1,255	\$1,450	\$1,618	\$1,785
55% Income Level	\$895	\$959	\$1,150	\$1,329	\$1,483	\$1,636
50% Income Level	\$813	\$871	\$1,046	\$1,208	\$1,348	\$1,488
45% Income Level	\$732	\$784	\$941	\$1,087	\$1,213	\$1,339
40% Income Level	\$651	\$697	\$837	\$967	\$1,079	\$1,190
35% Income Level	\$569	\$610	\$732	\$846	\$944	\$1,041
30% Income Level	\$488	\$523	\$627	\$725	\$809	\$892



**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**  
**2009**

**Maximum Rents** for Projects From Ceilings Post-1989 and Those from the Pre-1990  
Ceilings That Elected with the Secretary of the Treasury\* to use the Post-1989 Rents  
*\*(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)*

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>PLACER</b>						
100% Income Level	\$1,274	\$1,364	\$1,636	\$1,892	\$2,110	\$2,330
60% Income Level	\$765	\$819	\$982	\$1,135	\$1,266	\$1,398
55% Income Level	\$701	\$750	\$900	\$1,040	\$1,160	\$1,281
50% Income Level	\$637	\$682	\$818	\$946	\$1,055	\$1,165
45% Income Level	\$573	\$614	\$736	\$851	\$949	\$1,048
40% Income Level	\$510	\$546	\$655	\$757	\$844	\$932
35% Income Level	\$446	\$477	\$573	\$662	\$738	\$815
30% Income Level	\$382	\$409	\$491	\$567	\$633	\$699
<b>PLUMAS</b>						
100% Income Level	\$1,070	\$1,146	\$1,376	\$1,590	\$1,774	\$1,958
60% Income Level	\$642	\$688	\$826	\$954	\$1,065	\$1,175
55% Income Level	\$588	\$631	\$757	\$875	\$976	\$1,077
50% Income Level	\$535	\$573	\$688	\$795	\$887	\$979
45% Income Level	\$481	\$516	\$619	\$716	\$798	\$881
40% Income Level	\$428	\$459	\$551	\$636	\$710	\$783
35% Income Level	\$374	\$401	\$482	\$556	\$621	\$685
30% Income Level	\$321	\$344	\$413	\$477	\$532	\$587
<b>RIVERSIDE</b>						
100% Income Level	\$1,164	\$1,248	\$1,496	\$1,730	\$1,932	\$2,130
60% Income Level	\$699	\$749	\$898	\$1,038	\$1,159	\$1,278
55% Income Level	\$640	\$686	\$823	\$952	\$1,062	\$1,172
50% Income Level	\$582	\$624	\$748	\$865	\$966	\$1,065
45% Income Level	\$524	\$561	\$673	\$779	\$869	\$959
40% Income Level	\$466	\$499	\$599	\$692	\$773	\$852
35% Income Level	\$407	\$437	\$524	\$605	\$676	\$745
30% Income Level	\$349	\$374	\$449	\$519	\$579	\$639
<b>SACRAMENTO</b>						
100% Income Level	\$1,274	\$1,364	\$1,636	\$1,892	\$2,110	\$2,330
60% Income Level	\$765	\$819	\$982	\$1,135	\$1,266	\$1,398
55% Income Level	\$701	\$750	\$900	\$1,040	\$1,160	\$1,281
50% Income Level	\$637	\$682	\$818	\$946	\$1,055	\$1,165
45% Income Level	\$573	\$614	\$736	\$851	\$949	\$1,048
40% Income Level	\$510	\$546	\$655	\$757	\$844	\$932
35% Income Level	\$446	\$477	\$573	\$662	\$738	\$815
30% Income Level	\$382	\$409	\$491	\$567	\$633	\$699
<b>SAN BENITO</b>						
100% Income Level	\$1,406	\$1,506	\$1,810	\$2,090	\$2,332	\$2,572
60% Income Level	\$844	\$904	\$1,086	\$1,254	\$1,399	\$1,543
55% Income Level	\$774	\$829	\$995	\$1,149	\$1,282	\$1,414
50% Income Level	\$703	\$753	\$905	\$1,045	\$1,166	\$1,286
45% Income Level	\$633	\$678	\$814	\$940	\$1,049	\$1,157
40% Income Level	\$563	\$603	\$724	\$836	\$933	\$1,029
35% Income Level	\$492	\$527	\$633	\$731	\$816	\$900
30% Income Level	\$422	\$452	\$543	\$627	\$699	\$771

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**  
**2009**

**Maximum Rents** for Projects From Ceilings Post-1989 and Those from the Pre-1990  
Ceilings That Elected with the Secretary of the Treasury\* to use the Post-1989 Rents  
*\*(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)*

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>SAN BERNARDINO</b>						
100% Income Level	\$1,164	\$1,248	\$1,496	\$1,730	\$1,932	\$2,130
60% Income Level	\$699	\$749	\$898	\$1,038	\$1,159	\$1,278
55% Income Level	\$640	\$686	\$823	\$952	\$1,062	\$1,172
50% Income Level	\$582	\$624	\$748	\$865	\$966	\$1,065
45% Income Level	\$524	\$561	\$673	\$779	\$869	\$959
40% Income Level	\$466	\$499	\$599	\$692	\$773	\$852
35% Income Level	\$407	\$437	\$524	\$605	\$676	\$745
30% Income Level	\$349	\$374	\$449	\$519	\$579	\$639
<b>SAN DIEGO</b>						
100% Income Level	\$1,444	\$1,548	\$1,856	\$2,146	\$2,394	\$2,642
60% Income Level	\$867	\$929	\$1,114	\$1,288	\$1,437	\$1,585
55% Income Level	\$794	\$851	\$1,021	\$1,181	\$1,317	\$1,453
50% Income Level	\$722	\$774	\$928	\$1,073	\$1,197	\$1,321
45% Income Level	\$650	\$696	\$835	\$966	\$1,077	\$1,189
40% Income Level	\$578	\$619	\$743	\$859	\$958	\$1,057
35% Income Level	\$505	\$542	\$650	\$751	\$838	\$924
30% Income Level	\$433	\$464	\$557	\$644	\$718	\$792
<b>SAN FRANCISCO</b>						
100% Income Level	\$1,980	\$2,120	\$2,544	\$2,940	\$3,280	\$3,618
60% Income Level	\$1,188	\$1,272	\$1,527	\$1,764	\$1,968	\$2,171
55% Income Level	\$1,089	\$1,166	\$1,399	\$1,617	\$1,804	\$1,990
50% Income Level	\$990	\$1,060	\$1,272	\$1,470	\$1,640	\$1,809
45% Income Level	\$891	\$954	\$1,145	\$1,323	\$1,476	\$1,628
40% Income Level	\$792	\$848	\$1,018	\$1,176	\$1,312	\$1,447
35% Income Level	\$693	\$742	\$890	\$1,029	\$1,148	\$1,266
30% Income Level	\$594	\$636	\$763	\$882	\$984	\$1,085
<b>SAN JOAQUIN</b>						
100% Income Level	\$1,112	\$1,192	\$1,430	\$1,652	\$1,844	\$2,036
60% Income Level	\$667	\$715	\$858	\$992	\$1,107	\$1,221
55% Income Level	\$611	\$655	\$786	\$909	\$1,014	\$1,119
50% Income Level	\$556	\$596	\$715	\$826	\$922	\$1,018
45% Income Level	\$500	\$536	\$643	\$744	\$830	\$916
40% Income Level	\$445	\$477	\$572	\$661	\$738	\$814
35% Income Level	\$389	\$417	\$500	\$578	\$645	\$712
30% Income Level	\$333	\$357	\$429	\$496	\$553	\$610
<b>SAN LUIS OBISPO</b>						
100% Income Level	\$1,240	\$1,326	\$1,592	\$1,840	\$2,052	\$2,266
60% Income Level	\$744	\$796	\$955	\$1,104	\$1,231	\$1,359
55% Income Level	\$682	\$730	\$875	\$1,012	\$1,128	\$1,246
50% Income Level	\$620	\$663	\$796	\$920	\$1,026	\$1,133
45% Income Level	\$558	\$597	\$716	\$828	\$923	\$1,019
40% Income Level	\$496	\$531	\$637	\$736	\$821	\$906
35% Income Level	\$434	\$464	\$557	\$644	\$718	\$793
30% Income Level	\$372	\$398	\$477	\$552	\$615	\$679

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**  
**2009**

**Maximum Rents** for Projects From Ceilings Post-1989 and Those from the Pre-1990  
 Ceilings That Elected with the Secretary of the Treasury\* to use the Post-1989 Rents  
 \*(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>SAN MATEO</b>						
100% Income Level	\$1,980	\$2,120	\$2,544	\$2,940	\$3,280	\$3,618
60% Income Level	\$1,188	\$1,272	\$1,527	\$1,764	\$1,968	\$2,171
55% Income Level	\$1,089	\$1,166	\$1,399	\$1,617	\$1,804	\$1,990
50% Income Level	\$990	\$1,060	\$1,272	\$1,470	\$1,640	\$1,809
45% Income Level	\$891	\$954	\$1,145	\$1,323	\$1,476	\$1,628
40% Income Level	\$792	\$848	\$1,018	\$1,176	\$1,312	\$1,447
35% Income Level	\$693	\$742	\$890	\$1,029	\$1,148	\$1,266
30% Income Level	\$594	\$636	\$763	\$882	\$984	\$1,085
<b>SANTA BARBARA</b>						
100% Income Level	\$1,362	\$1,458	\$1,750	\$2,022	\$2,254	\$2,490
60% Income Level	\$817	\$875	\$1,050	\$1,213	\$1,353	\$1,494
55% Income Level	\$749	\$802	\$962	\$1,112	\$1,240	\$1,369
50% Income Level	\$681	\$729	\$875	\$1,011	\$1,127	\$1,245
45% Income Level	\$613	\$656	\$787	\$910	\$1,014	\$1,120
40% Income Level	\$545	\$583	\$700	\$809	\$902	\$996
35% Income Level	\$476	\$510	\$612	\$707	\$789	\$871
30% Income Level	\$408	\$437	\$525	\$606	\$676	\$747
<b>SANTA CLARA</b>						
100% Income Level	\$1,856	\$1,990	\$2,386	\$2,758	\$3,076	\$3,396
60% Income Level	\$1,114	\$1,194	\$1,432	\$1,655	\$1,846	\$2,037
55% Income Level	\$1,021	\$1,094	\$1,313	\$1,517	\$1,692	\$1,867
50% Income Level	\$928	\$995	\$1,193	\$1,379	\$1,538	\$1,698
45% Income Level	\$835	\$895	\$1,074	\$1,241	\$1,384	\$1,528
40% Income Level	\$743	\$796	\$955	\$1,103	\$1,231	\$1,358
35% Income Level	\$650	\$696	\$835	\$965	\$1,077	\$1,188
30% Income Level	\$557	\$597	\$716	\$827	\$923	\$1,018
<b>SANTA CRUZ</b>						
100% Income Level	\$1,622	\$1,738	\$2,084	\$2,410	\$2,686	\$2,966
60% Income Level	\$973	\$1,043	\$1,251	\$1,446	\$1,612	\$1,779
55% Income Level	\$892	\$956	\$1,146	\$1,325	\$1,478	\$1,631
50% Income Level	\$811	\$869	\$1,042	\$1,205	\$1,343	\$1,483
45% Income Level	\$730	\$782	\$938	\$1,084	\$1,209	\$1,334
40% Income Level	\$649	\$695	\$834	\$964	\$1,075	\$1,186
35% Income Level	\$567	\$608	\$729	\$843	\$940	\$1,038
30% Income Level	\$486	\$521	\$625	\$723	\$806	\$889
<b>SHASTA</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**  
**2009**

**Maximum Rents** for Projects From Ceilings Post-1989 and Those from the Pre-1990  
Ceilings That Elected with the Secretary of the Treasury\* to use the Post-1989 Rents  
*\*(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)*

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>SIERRA</b>						
100% Income Level	\$1,032	\$1,106	\$1,326	\$1,532	\$1,710	\$1,888
60% Income Level	\$619	\$663	\$796	\$920	\$1,026	\$1,133
55% Income Level	\$567	\$608	\$730	\$843	\$940	\$1,038
50% Income Level	\$516	\$553	\$663	\$766	\$855	\$944
45% Income Level	\$464	\$497	\$597	\$690	\$769	\$849
40% Income Level	\$413	\$442	\$531	\$613	\$684	\$755
35% Income Level	\$361	\$387	\$464	\$536	\$598	\$661
30% Income Level	\$309	\$331	\$398	\$460	\$513	\$566
<b>SISKIYOU</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
<b>SOLANO</b>						
100% Income Level	\$1,390	\$1,488	\$1,786	\$2,064	\$2,302	\$2,540
60% Income Level	\$834	\$893	\$1,072	\$1,239	\$1,381	\$1,524
55% Income Level	\$764	\$818	\$983	\$1,135	\$1,266	\$1,397
50% Income Level	\$695	\$744	\$893	\$1,032	\$1,151	\$1,270
45% Income Level	\$625	\$669	\$804	\$929	\$1,036	\$1,143
40% Income Level	\$556	\$595	\$715	\$826	\$921	\$1,016
35% Income Level	\$486	\$521	\$625	\$722	\$805	\$889
30% Income Level	\$417	\$446	\$536	\$619	\$690	\$762
<b>SONOMA</b>						
100% Income Level	\$1,402	\$1,502	\$1,804	\$2,084	\$2,324	\$2,566
60% Income Level	\$841	\$902	\$1,083	\$1,251	\$1,395	\$1,539
55% Income Level	\$771	\$827	\$992	\$1,146	\$1,278	\$1,411
50% Income Level	\$701	\$751	\$902	\$1,042	\$1,162	\$1,283
45% Income Level	\$631	\$676	\$812	\$938	\$1,046	\$1,154
40% Income Level	\$561	\$601	\$722	\$834	\$930	\$1,026
35% Income Level	\$490	\$526	\$631	\$729	\$813	\$898
30% Income Level	\$420	\$451	\$541	\$625	\$697	\$769
<b>STANISLAUS</b>						
100% Income Level	\$1,042	\$1,116	\$1,340	\$1,550	\$1,726	\$1,906
60% Income Level	\$625	\$670	\$804	\$930	\$1,036	\$1,144
55% Income Level	\$573	\$614	\$737	\$852	\$950	\$1,049
50% Income Level	\$521	\$558	\$670	\$775	\$863	\$953
45% Income Level	\$469	\$502	\$603	\$697	\$777	\$858
40% Income Level	\$417	\$447	\$536	\$620	\$691	\$763
35% Income Level	\$364	\$391	\$469	\$542	\$604	\$667
30% Income Level	\$312	\$335	\$402	\$465	\$518	\$572

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**  
**2009**

**Maximum Rents** for Projects From Ceilings Post-1989 and Those from the Pre-1990  
Ceilings That Elected with the Secretary of the Treasury\* to use the Post-1989 Rents  
*\*(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)*

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>SUTTER</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
<b>TEHAMA</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
<b>TRINITY</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
<b>TULARE</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535
<b>TUOLUMNE</b>						
100% Income Level	\$1,020	\$1,092	\$1,312	\$1,516	\$1,690	\$1,866
60% Income Level	\$612	\$655	\$787	\$909	\$1,014	\$1,119
55% Income Level	\$561	\$600	\$721	\$833	\$929	\$1,026
50% Income Level	\$510	\$546	\$656	\$758	\$845	\$933
45% Income Level	\$459	\$491	\$590	\$682	\$760	\$839
40% Income Level	\$408	\$437	\$525	\$606	\$676	\$746
35% Income Level	\$357	\$382	\$459	\$530	\$591	\$653
30% Income Level	\$306	\$327	\$393	\$454	\$507	\$559

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**  
**2009**

**Maximum Rents** for Projects From Ceilings Post-1989 and Those from the Pre-1990  
 Ceilings That Elected with the Secretary of the Treasury\* to use the Post-1989 Rents  
 \*(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>VENTURA</b>						
100% Income Level	\$1,532	\$1,640	\$1,970	\$2,274	\$2,536	\$2,800
60% Income Level	\$919	\$984	\$1,182	\$1,365	\$1,522	\$1,680
55% Income Level	\$842	\$902	\$1,083	\$1,251	\$1,395	\$1,540
50% Income Level	\$766	\$820	\$985	\$1,137	\$1,268	\$1,400
45% Income Level	\$689	\$738	\$886	\$1,023	\$1,141	\$1,260
40% Income Level	\$613	\$656	\$788	\$910	\$1,015	\$1,120
35% Income Level	\$536	\$574	\$689	\$796	\$888	\$980
30% Income Level	\$459	\$492	\$591	\$682	\$761	\$840
<b>YOLO</b>						
100% Income Level	\$1,270	\$1,360	\$1,632	\$1,886	\$2,104	\$2,322
60% Income Level	\$762	\$816	\$979	\$1,132	\$1,263	\$1,393
55% Income Level	\$698	\$748	\$897	\$1,038	\$1,157	\$1,277
50% Income Level	\$635	\$680	\$816	\$943	\$1,052	\$1,161
45% Income Level	\$571	\$612	\$734	\$849	\$947	\$1,045
40% Income Level	\$508	\$544	\$653	\$755	\$842	\$929
35% Income Level	\$444	\$476	\$571	\$660	\$736	\$812
30% Income Level	\$381	\$408	\$489	\$566	\$631	\$696
<b>YUBA</b>						
100% Income Level	\$976	\$1,046	\$1,254	\$1,450	\$1,616	\$1,786
60% Income Level	\$586	\$627	\$753	\$870	\$970	\$1,071
55% Income Level	\$537	\$575	\$690	\$798	\$889	\$982
50% Income Level	\$488	\$523	\$627	\$725	\$808	\$893
45% Income Level	\$439	\$470	\$564	\$653	\$727	\$803
40% Income Level	\$391	\$418	\$502	\$580	\$647	\$714
35% Income Level	\$342	\$366	\$439	\$507	\$566	\$625
30% Income Level	\$293	\$313	\$376	\$435	\$485	\$535