



CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE

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DATE: January 21, 2026

TO: Low-Income Housing Tax Credit Applicants

FROM: California Tax Credit Allocation Committee – Development Section

RE: 2026 Threshold Basis Limits

In 2008, the California Tax Credit Allocation Committee (CTCAC) implemented a threshold basis limit system utilizing county and regional cost data. This data, obtained from the CTCAC database, consists of new construction projects that have been awarded tax credits. CTCAC is releasing 2026 threshold basis limits using an updated data set, and the following summarizes steps taken to update this data.

In updating the limits each year, CTCAC adds newly awarded projects to the data set and deletes the oldest year of project data. CTCAC staff has added data for projects receiving 2025 tax credit reservations (both 9% and 4%). Staff uses application estimates for a given project until CTCAC receives a final certified project cost report. Continuing this year, competitive project costs have been updated with interim cost estimates from the 180/194-day application submissions. To more accurately reflect the higher construction costs of recent years, the current data set consists of a five-year period of projects awarded from 2021-2025 and uses a region-level basis limit.

The methodology remains unchanged from last year's. However, the R.S. Means Historical Cost Index and City Cost Indexes showed relative stability in construction costs through 2025 and, as a result, the 2026 cost indexes indicate a modest growth rate compared to prior years in California construction cost data. After factoring in 2025 new construction data along with the 2026 R.S. Means Historical Cost Index and City Cost Indexes construction inflators, the result was a slight increase to the basis limits in some regions for 2026. CTCAC threshold basis limits are restricted to the project data gathered from CTCAC application submissions.

Please direct any questions or comments you may have to Jonghyun (Tommy) Shim at Jonghyun.shim@treasurer.ca.gov.

2026 BASIS LIMITS

COUNTY	SRO & STUDIO	1 BEDROOM	2 BEDROOMS	3 BEDROOMS	4+ BEDROOMS
ALAMEDA	\$491,221	\$566,373	\$683,200	\$874,496	\$974,243
ALPINE	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
AMADOR	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
BUTTE	\$369,278	\$425,774	\$513,600	\$657,408	\$732,394
CALAVERAS	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
COLUSA	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
CONTRA COSTA	\$491,221	\$566,373	\$683,200	\$874,496	\$974,243
DEL NORTE	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
EL DORADO	\$360,075	\$415,163	\$500,800	\$641,024	\$714,141
FRESNO	\$323,262	\$372,718	\$449,600	\$575,488	\$641,130
GLENN	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
HUMBOLDT	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
IMPERIAL	\$381,933	\$440,365	\$531,200	\$679,936	\$757,491
INYO	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
KERN	\$323,262	\$372,718	\$449,600	\$575,488	\$641,130
KINGS	\$323,262	\$372,718	\$449,600	\$575,488	\$641,130
LAKE	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
LASSEN	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
LOS ANGELES	\$437,727	\$504,695	\$608,800	\$779,264	\$868,149
MADERA	\$323,262	\$372,718	\$449,600	\$575,488	\$641,130
MARIN	\$406,666	\$468,882	\$565,600	\$723,968	\$806,546
MARIPOSA	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
MENDOCINO	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
MERCED	\$323,262	\$372,718	\$449,600	\$575,488	\$641,130
MODOC	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
MONO	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
MONTEREY	\$442,904	\$510,664	\$616,000	\$788,480	\$878,416
NAPA	\$406,666	\$468,882	\$565,600	\$723,968	\$806,546
NEVADA	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
ORANGE	\$402,065	\$463,577	\$559,200	\$715,776	\$797,419
PLACER	\$360,075	\$415,163	\$500,800	\$641,024	\$714,141
PLUMAS	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
RIVERSIDE	\$381,933	\$440,365	\$531,200	\$679,936	\$757,491
SACRAMENTO	\$360,075	\$415,163	\$500,800	\$641,024	\$714,141
SAN BENITO	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
SAN BERNARDINO	\$381,933	\$440,365	\$531,200	\$679,936	\$757,491
SAN DIEGO	\$392,286	\$452,302	\$545,600	\$698,368	\$778,026
SAN FRANCISCO	\$694,266	\$800,482	\$965,600	\$1,235,968	\$1,376,946
SAN JOAQUIN	\$323,262	\$372,718	\$449,600	\$575,488	\$641,130
SAN LUIS OBISPO	\$442,904	\$510,664	\$616,000	\$788,480	\$878,416
SAN MATEO	\$532,060	\$613,460	\$740,000	\$947,200	\$1,055,240
SANTA BARBARA	\$442,904	\$510,664	\$616,000	\$788,480	\$878,416
SANTA CLARA	\$532,060	\$613,460	\$740,000	\$947,200	\$1,055,240
SANTA CRUZ	\$442,904	\$510,664	\$616,000	\$788,480	\$878,416
SHASTA	\$369,278	\$425,774	\$513,600	\$657,408	\$732,394
SIERRA	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
SISKIYOU	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
SOLANO	\$406,666	\$468,882	\$565,600	\$723,968	\$806,546
SONOMA	\$406,666	\$468,882	\$565,600	\$723,968	\$806,546
STANISLAUS	\$323,262	\$372,718	\$449,600	\$575,488	\$641,130
SUTTER	\$360,075	\$415,163	\$500,800	\$641,024	\$714,141
TEHAMA	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
TRINITY	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
TULARE	\$323,262	\$372,718	\$449,600	\$575,488	\$641,130
TUOLUMNE	\$402,640	\$464,240	\$560,000	\$716,800	\$798,560
VENTURA	\$442,904	\$510,664	\$616,000	\$788,480	\$878,416
YOLO	\$360,075	\$415,163	\$500,800	\$641,024	\$714,141
YUBA	\$360,075	\$415,163	\$500,800	\$641,024	\$714,141

January 21, 2026