

CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE

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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 Receiving Credits from Ceilings Prior to 1990

County	One Person	Two Person	Three Person	Four Person	Five Person	Six Person	Seven Person	Eight Person
ALAMEDA								
60% Income Level	\$937	\$1,071	\$1,206	\$1,339	\$1,446	\$1,554	\$1,660	\$1,768
50% Income Level	\$781	\$892	\$1,005	\$1,116	\$1,205	\$1,295	\$1,383	\$1,473
40% Income Level	\$625	\$714	\$804	\$893	\$964	\$1,036	\$1,107	\$1,179
ALPINE								
60% Income Level	\$729	\$832	\$937	\$1,041	\$1,125	\$1,207	\$1,291	\$1,374
50% Income Level	\$607	\$693	\$781	\$867	\$937	\$1,006	\$1,076	\$1,145
40% Income Level	\$486	\$555	\$625	\$694	\$750	\$805	\$861	\$916
AMADOR								
60% Income Level	\$714	\$816	\$918	\$1,020	\$1,101	\$1,183	\$1,264	\$1,347
50% Income Level	\$595	\$680	\$765	\$850	\$917	\$986	\$1,053	\$1,122
40% Income Level	\$476	\$544	\$612	\$680	\$734	\$789	\$843	\$898
BUTTE								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
CALAVERAS								
60% Income Level	\$663	\$757	\$852	\$946	\$1,021	\$1,098	\$1,173	\$1,249
50% Income Level	\$552	\$631	\$710	\$788	\$851	\$915	\$977	\$1,041
40% Income Level	\$442	\$505	\$568	\$631	\$681	\$732	\$782	\$833
COLUSA								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
CONTRA COSTA								
60% Income Level	\$937	\$1,071	\$1,206	\$1,339	\$1,446	\$1,554	\$1,660	\$1,768
50% Income Level	\$781	\$892	\$1,005	\$1,116	\$1,205	\$1,295	\$1,383	\$1,473
40% Income Level	\$625	\$714	\$804	\$893	\$964	\$1,036	\$1,107	\$1,179
DEL NORTE								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
EL DORADO								
60% Income Level	\$765	\$873	\$982	\$1,092	\$1,179	\$1,266	\$1,354	\$1,441
50% Income Level	\$637	\$727	\$818	\$910	\$982	\$1,055	\$1,128	\$1,201
40% Income Level	\$510	\$582	\$655	\$728	\$786	\$844	\$903	\$961
FRESNO								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
GLENN								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2009**

Maximum Rents for Projects Receiving Credits from Ceilings Prior to 1990

County	One Person	Two Person	Three Person	Four Person	Five Person	Six Person	Seven Person	Eight Person
HUMBOLDT								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
IMPERIAL								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
INYO								
60% Income Level	\$627	\$717	\$805	\$895	\$967	\$1,039	\$1,110	\$1,182
50% Income Level	\$522	\$597	\$671	\$746	\$806	\$866	\$925	\$985
40% Income Level	\$418	\$478	\$537	\$597	\$645	\$693	\$740	\$788
KERN								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
KINGS								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
LAKE								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
LASSEN								
60% Income Level	\$604	\$691	\$777	\$864	\$933	\$1,002	\$1,071	\$1,140
50% Income Level	\$503	\$576	\$647	\$720	\$777	\$835	\$892	\$950
40% Income Level	\$403	\$461	\$518	\$576	\$622	\$668	\$714	\$760
LOS ANGELES								
60% Income Level	\$832	\$951	\$1,071	\$1,189	\$1,284	\$1,380	\$1,474	\$1,570
50% Income Level	\$693	\$792	\$892	\$991	\$1,070	\$1,150	\$1,228	\$1,308
40% Income Level	\$555	\$634	\$714	\$793	\$856	\$920	\$983	\$1,047
MADERA								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
MARIN								
60% Income Level	\$1,188	\$1,357	\$1,527	\$1,696	\$1,831	\$1,968	\$2,103	\$2,239
50% Income Level	\$990	\$1,131	\$1,272	\$1,413	\$1,526	\$1,640	\$1,752	\$1,866
40% Income Level	\$792	\$905	\$1,018	\$1,131	\$1,221	\$1,312	\$1,402	\$1,493
MARIPOSA								
60% Income Level	\$594	\$679	\$763	\$849	\$916	\$985	\$1,053	\$1,120
50% Income Level	\$495	\$566	\$636	\$707	\$763	\$821	\$877	\$933
40% Income Level	\$396	\$453	\$509	\$566	\$611	\$657	\$702	\$747

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County	One Person	Two Person	Three Person	Four Person	Five Person	Six Person	Seven Person	Eight Person
MENDOCINO								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
MERCED								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
MODOC								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
MONO								
60% Income Level	\$703	\$804	\$904	\$1,005	\$1,086	\$1,165	\$1,246	\$1,326
50% Income Level	\$586	\$670	\$753	\$837	\$905	\$971	\$1,038	\$1,105
40% Income Level	\$469	\$536	\$603	\$670	\$724	\$777	\$831	\$884
MONTEREY								
60% Income Level	\$706	\$807	\$909	\$1,009	\$1,090	\$1,171	\$1,252	\$1,332
50% Income Level	\$588	\$672	\$757	\$841	\$908	\$976	\$1,043	\$1,110
40% Income Level	\$471	\$538	\$606	\$673	\$727	\$781	\$835	\$888
NAPA								
60% Income Level	\$859	\$981	\$1,104	\$1,227	\$1,324	\$1,423	\$1,521	\$1,620
50% Income Level	\$716	\$817	\$920	\$1,022	\$1,103	\$1,186	\$1,267	\$1,350
40% Income Level	\$573	\$654	\$736	\$818	\$883	\$949	\$1,014	\$1,080
NEVADA								
60% Income Level	\$726	\$829	\$933	\$1,036	\$1,119	\$1,203	\$1,285	\$1,368
50% Income Level	\$605	\$691	\$777	\$863	\$932	\$1,002	\$1,071	\$1,140
40% Income Level	\$484	\$553	\$622	\$691	\$746	\$802	\$857	\$912
ORANGE								
60% Income Level	\$976	\$1,116	\$1,255	\$1,395	\$1,506	\$1,618	\$1,729	\$1,842
50% Income Level	\$813	\$930	\$1,046	\$1,162	\$1,255	\$1,348	\$1,441	\$1,535
40% Income Level	\$651	\$744	\$837	\$930	\$1,004	\$1,079	\$1,153	\$1,228
PLACER								
60% Income Level	\$765	\$873	\$982	\$1,092	\$1,179	\$1,266	\$1,354	\$1,441
50% Income Level	\$637	\$727	\$818	\$910	\$982	\$1,055	\$1,128	\$1,201
40% Income Level	\$510	\$582	\$655	\$728	\$786	\$844	\$903	\$961
PLUMAS								
60% Income Level	\$642	\$735	\$826	\$918	\$991	\$1,065	\$1,138	\$1,212
50% Income Level	\$535	\$612	\$688	\$765	\$826	\$887	\$948	\$1,010
40% Income Level	\$428	\$490	\$551	\$612	\$661	\$710	\$759	\$808
RIVERSIDE								
60% Income Level	\$699	\$799	\$898	\$999	\$1,078	\$1,159	\$1,239	\$1,318
50% Income Level	\$582	\$666	\$748	\$832	\$898	\$966	\$1,032	\$1,098
40% Income Level	\$466	\$533	\$599	\$666	\$719	\$773	\$826	\$879

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Maximum Rents for Projects Receiving Credits from Ceilings Prior to 1990

County	One Person	Two Person	Three Person	Four Person	Five Person	Six Person	Seven Person	Eight Person
SACRAMENTO								
60% Income Level	\$765	\$873	\$982	\$1,092	\$1,179	\$1,266	\$1,354	\$1,441
50% Income Level	\$637	\$727	\$818	\$910	\$982	\$1,055	\$1,128	\$1,201
40% Income Level	\$510	\$582	\$655	\$728	\$786	\$844	\$903	\$961
SAN BENITO								
60% Income Level	\$844	\$964	\$1,086	\$1,206	\$1,302	\$1,399	\$1,495	\$1,591
50% Income Level	\$703	\$803	\$905	\$1,005	\$1,085	\$1,166	\$1,246	\$1,326
40% Income Level	\$563	\$643	\$724	\$804	\$868	\$933	\$997	\$1,061
SAN BERNARDINO								
60% Income Level	\$699	\$799	\$898	\$999	\$1,078	\$1,159	\$1,239	\$1,318
50% Income Level	\$582	\$666	\$748	\$832	\$898	\$966	\$1,032	\$1,098
40% Income Level	\$466	\$533	\$599	\$666	\$719	\$773	\$826	\$879
SAN DIEGO								
60% Income Level	\$867	\$991	\$1,114	\$1,239	\$1,338	\$1,437	\$1,536	\$1,635
50% Income Level	\$722	\$826	\$928	\$1,032	\$1,115	\$1,197	\$1,280	\$1,362
40% Income Level	\$578	\$661	\$743	\$826	\$892	\$958	\$1,024	\$1,090
SAN FRANCISCO								
60% Income Level	\$1,188	\$1,357	\$1,527	\$1,696	\$1,831	\$1,968	\$2,103	\$2,239
50% Income Level	\$990	\$1,131	\$1,272	\$1,413	\$1,526	\$1,640	\$1,752	\$1,866
40% Income Level	\$792	\$905	\$1,018	\$1,131	\$1,221	\$1,312	\$1,402	\$1,493
SAN JOAQUIN								
60% Income Level	\$667	\$763	\$858	\$954	\$1,030	\$1,107	\$1,183	\$1,260
50% Income Level	\$556	\$636	\$715	\$795	\$858	\$922	\$986	\$1,050
40% Income Level	\$445	\$509	\$572	\$636	\$687	\$738	\$789	\$840
SAN LUIS OBISPO								
60% Income Level	\$744	\$849	\$955	\$1,062	\$1,147	\$1,231	\$1,317	\$1,402
50% Income Level	\$620	\$707	\$796	\$885	\$956	\$1,026	\$1,097	\$1,168
40% Income Level	\$496	\$566	\$637	\$708	\$765	\$821	\$878	\$935
SAN MATEO								
60% Income Level	\$1,188	\$1,357	\$1,527	\$1,696	\$1,831	\$1,968	\$2,103	\$2,239
50% Income Level	\$990	\$1,131	\$1,272	\$1,413	\$1,526	\$1,640	\$1,752	\$1,866
40% Income Level	\$792	\$905	\$1,018	\$1,131	\$1,221	\$1,312	\$1,402	\$1,493
SANTA BARBARA								
60% Income Level	\$817	\$933	\$1,050	\$1,167	\$1,260	\$1,353	\$1,447	\$1,540
50% Income Level	\$681	\$777	\$875	\$972	\$1,050	\$1,127	\$1,206	\$1,283
40% Income Level	\$545	\$622	\$700	\$778	\$840	\$902	\$965	\$1,027
SANTA CLARA								
60% Income Level	\$1,114	\$1,273	\$1,432	\$1,591	\$1,719	\$1,846	\$1,974	\$2,101
50% Income Level	\$928	\$1,061	\$1,193	\$1,326	\$1,432	\$1,538	\$1,645	\$1,751
40% Income Level	\$743	\$849	\$955	\$1,061	\$1,146	\$1,231	\$1,316	\$1,401
SANTA CRUZ								
60% Income Level	\$973	\$1,113	\$1,251	\$1,390	\$1,501	\$1,612	\$1,723	\$1,836
50% Income Level	\$811	\$927	\$1,042	\$1,158	\$1,251	\$1,343	\$1,436	\$1,530
40% Income Level	\$649	\$742	\$834	\$927	\$1,001	\$1,075	\$1,149	\$1,224

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County	One Person	Two Person	Three Person	Four Person	Five Person	Six Person	Seven Person	Eight Person
SHASTA								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
SIERRA								
60% Income Level	\$619	\$708	\$796	\$885	\$955	\$1,026	\$1,098	\$1,168
50% Income Level	\$516	\$590	\$663	\$737	\$796	\$855	\$915	\$973
40% Income Level	\$413	\$472	\$531	\$590	\$637	\$684	\$732	\$779
SISKIYOU								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
SOLANO								
60% Income Level	\$834	\$952	\$1,072	\$1,191	\$1,287	\$1,381	\$1,477	\$1,572
50% Income Level	\$695	\$793	\$893	\$992	\$1,072	\$1,151	\$1,231	\$1,310
40% Income Level	\$556	\$635	\$715	\$794	\$858	\$921	\$985	\$1,048
SONOMA								
60% Income Level	\$841	\$963	\$1,083	\$1,203	\$1,299	\$1,395	\$1,491	\$1,588
50% Income Level	\$701	\$802	\$902	\$1,002	\$1,082	\$1,162	\$1,242	\$1,323
40% Income Level	\$561	\$642	\$722	\$802	\$866	\$930	\$994	\$1,059
STANISLAUS								
60% Income Level	\$625	\$715	\$804	\$894	\$966	\$1,036	\$1,108	\$1,180
50% Income Level	\$521	\$596	\$670	\$745	\$805	\$863	\$923	\$983
40% Income Level	\$417	\$477	\$536	\$596	\$644	\$691	\$739	\$787
SUTTER								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
TEHAMA								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
TRINITY								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
TULARE								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737
TUOLUMNE								
60% Income Level	\$612	\$699	\$787	\$874	\$945	\$1,014	\$1,084	\$1,155
50% Income Level	\$510	\$582	\$656	\$728	\$787	\$845	\$903	\$962
40% Income Level	\$408	\$466	\$525	\$583	\$630	\$676	\$723	\$770

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2009**

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County	One Person	Two Person	Three Person	Four Person	Five Person	Six Person	Seven Person	Eight Person
VENTURA								
60% Income Level	\$919	\$1,050	\$1,182	\$1,312	\$1,417	\$1,522	\$1,627	\$1,732
50% Income Level	\$766	\$875	\$985	\$1,093	\$1,181	\$1,268	\$1,356	\$1,443
40% Income Level	\$613	\$700	\$788	\$875	\$945	\$1,015	\$1,085	\$1,155
YOLO								
60% Income Level	\$762	\$871	\$979	\$1,089	\$1,176	\$1,263	\$1,350	\$1,437
50% Income Level	\$635	\$726	\$816	\$907	\$980	\$1,052	\$1,125	\$1,197
40% Income Level	\$508	\$581	\$653	\$726	\$784	\$842	\$900	\$958
YUBA								
60% Income Level	\$586	\$669	\$753	\$837	\$904	\$970	\$1,038	\$1,105
50% Income Level	\$488	\$557	\$627	\$697	\$753	\$808	\$865	\$921
40% Income Level	\$391	\$446	\$502	\$558	\$603	\$647	\$692	\$737

These rents apply ONLY to projects which received an allocation of tax credits prior to 1990.