

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**

**2015**

**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)*  
**For Projects Placed in Service on or before 12/31/2008**  
**Including HERA Special Limits**

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>ALAMEDA - HERA Special</b>						
100% Income Level	\$1,636	\$1,752	\$2,104	\$2,430	\$2,712	\$2,992
60% Income Level	\$982	\$1,052	\$1,263	\$1,458	\$1,627	\$1,796
55% Income Level	\$900	\$964	\$1,157	\$1,337	\$1,491	\$1,646
50% Income Level	\$818	\$876	\$1,052	\$1,215	\$1,356	\$1,496
45% Income Level	\$736	\$789	\$947	\$1,094	\$1,220	\$1,347
40% Income Level	\$655	\$701	\$842	\$972	\$1,085	\$1,197
35% Income Level	\$573	\$613	\$736	\$850	\$949	\$1,047
30% Income Level	\$491	\$526	\$631	\$729	\$813	\$898
<b>ALPINE</b>						
100% Income Level	\$1,512	\$1,666	\$1,944	\$2,246	\$2,506	\$2,766
60% Income Level	\$907	\$999	\$1,167	\$1,348	\$1,504	\$1,659
55% Income Level	\$831	\$916	\$1,069	\$1,236	\$1,379	\$1,521
50% Income Level	\$756	\$833	\$972	\$1,123	\$1,253	\$1,383
45% Income Level	\$680	\$749	\$875	\$1,011	\$1,128	\$1,244
40% Income Level	\$605	\$666	\$778	\$899	\$1,003	\$1,106
35% Income Level	\$529	\$583	\$680	\$786	\$877	\$968
30% Income Level	\$453	\$499	\$583	\$674	\$752	\$829
<b>AMADOR</b>						
100% Income Level	\$1,266	\$1,356	\$1,626	\$1,880	\$2,096	\$2,314
60% Income Level	\$760	\$814	\$976	\$1,128	\$1,258	\$1,389
55% Income Level	\$697	\$746	\$895	\$1,034	\$1,153	\$1,273
50% Income Level	\$633	\$678	\$813	\$940	\$1,048	\$1,157
45% Income Level	\$570	\$610	\$732	\$846	\$943	\$1,041
40% Income Level	\$507	\$543	\$651	\$752	\$839	\$926
35% Income Level	\$443	\$475	\$569	\$658	\$734	\$810
30% Income Level	\$380	\$407	\$488	\$564	\$629	\$694
<b>BUTTE</b>						
100% Income Level	\$1,026	\$1,100	\$1,322	\$1,526	\$1,702	\$1,878
60% Income Level	\$616	\$660	\$793	\$915	\$1,021	\$1,127
55% Income Level	\$565	\$605	\$727	\$839	\$936	\$1,033
50% Income Level	\$513	\$550	\$661	\$763	\$851	\$939
45% Income Level	\$462	\$495	\$595	\$686	\$766	\$845
40% Income Level	\$411	\$440	\$529	\$610	\$681	\$751
35% Income Level	\$359	\$385	\$462	\$534	\$595	\$657
30% Income Level	\$308	\$330	\$396	\$457	\$510	\$563
<b>CALAVERAS</b>						
100% Income Level	\$1,230	\$1,316	\$1,580	\$1,826	\$2,036	\$2,246
60% Income Level	\$738	\$790	\$948	\$1,095	\$1,222	\$1,348
55% Income Level	\$676	\$724	\$869	\$1,004	\$1,120	\$1,236
50% Income Level	\$615	\$658	\$790	\$913	\$1,018	\$1,123
45% Income Level	\$553	\$592	\$711	\$821	\$916	\$1,011
40% Income Level	\$492	\$527	\$632	\$730	\$815	\$899
35% Income Level	\$430	\$461	\$553	\$639	\$713	\$786
30% Income Level	\$369	\$395	\$474	\$547	\$611	\$674

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**

**2015**

**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)*  
**For Projects Placed in Service on or before 12/31/2008**  
**Including HERA Special Limits**

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR	
<b>COLUSA</b>							
	100% Income Level	\$1,026	\$1,100	\$1,322	\$1,526	\$1,702	\$1,878
	60% Income Level	\$616	\$660	\$793	\$915	\$1,021	\$1,127
	55% Income Level	\$565	\$605	\$727	\$839	\$936	\$1,033
	50% Income Level	\$513	\$550	\$661	\$763	\$851	\$939
	45% Income Level	\$462	\$495	\$595	\$686	\$766	\$845
	40% Income Level	\$411	\$440	\$529	\$610	\$681	\$751
	35% Income Level	\$359	\$385	\$462	\$534	\$595	\$657
	30% Income Level	\$308	\$330	\$396	\$457	\$510	\$563
<b>CONTRA COSTA - HERA Special</b>							
	100% Income Level	\$1,636	\$1,752	\$2,104	\$2,430	\$2,712	\$2,992
	60% Income Level	\$982	\$1,052	\$1,263	\$1,458	\$1,627	\$1,796
	55% Income Level	\$900	\$964	\$1,157	\$1,337	\$1,491	\$1,646
	50% Income Level	\$818	\$876	\$1,052	\$1,215	\$1,356	\$1,496
	45% Income Level	\$736	\$789	\$947	\$1,094	\$1,220	\$1,347
	40% Income Level	\$655	\$701	\$842	\$972	\$1,085	\$1,197
	35% Income Level	\$573	\$613	\$736	\$850	\$949	\$1,047
	30% Income Level	\$491	\$526	\$631	\$729	\$813	\$898
<b>DEL NORTE</b>							
	100% Income Level	\$1,014	\$1,086	\$1,304	\$1,506	\$1,680	\$1,852
	60% Income Level	\$609	\$652	\$783	\$903	\$1,008	\$1,112
	55% Income Level	\$558	\$598	\$717	\$828	\$924	\$1,019
	50% Income Level	\$507	\$543	\$652	\$753	\$840	\$926
	45% Income Level	\$456	\$489	\$587	\$677	\$756	\$834
	40% Income Level	\$406	\$435	\$522	\$602	\$672	\$741
	35% Income Level	\$355	\$380	\$456	\$527	\$588	\$648
	30% Income Level	\$304	\$326	\$391	\$451	\$504	\$556
<b>EL DORADO</b>							
	100% Income Level	\$1,332	\$1,426	\$1,712	\$1,978	\$2,206	\$2,436
	60% Income Level	\$799	\$856	\$1,027	\$1,187	\$1,324	\$1,461
	55% Income Level	\$732	\$785	\$941	\$1,088	\$1,214	\$1,339
	50% Income Level	\$666	\$713	\$856	\$989	\$1,103	\$1,218
	45% Income Level	\$599	\$642	\$770	\$890	\$993	\$1,096
	40% Income Level	\$533	\$571	\$685	\$791	\$883	\$974
	35% Income Level	\$466	\$499	\$599	\$692	\$772	\$852
	30% Income Level	\$399	\$428	\$513	\$593	\$662	\$730
<b>FRESNO</b>							
	100% Income Level	\$1,014	\$1,086	\$1,304	\$1,506	\$1,680	\$1,852
	60% Income Level	\$609	\$652	\$783	\$903	\$1,008	\$1,112
	55% Income Level	\$558	\$598	\$717	\$828	\$924	\$1,019
	50% Income Level	\$507	\$543	\$652	\$753	\$840	\$926
	45% Income Level	\$456	\$489	\$587	\$677	\$756	\$834
	40% Income Level	\$406	\$435	\$522	\$602	\$672	\$741
	35% Income Level	\$355	\$380	\$456	\$527	\$588	\$648
	30% Income Level	\$304	\$326	\$391	\$451	\$504	\$556

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**

**2015**

**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)*  
**For Projects Placed in Service on or before 12/31/2008**  
**Including HERA Special Limits**

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>GLENN</b>						
100% Income Level	\$1,014	\$1,086	\$1,304	\$1,506	\$1,680	\$1,852
60% Income Level	\$609	\$652	\$783	\$903	\$1,008	\$1,112
55% Income Level	\$558	\$598	\$717	\$828	\$924	\$1,019
50% Income Level	\$507	\$543	\$652	\$753	\$840	\$926
45% Income Level	\$456	\$489	\$587	\$677	\$756	\$834
40% Income Level	\$406	\$435	\$522	\$602	\$672	\$741
35% Income Level	\$355	\$380	\$456	\$527	\$588	\$648
30% Income Level	\$304	\$326	\$391	\$451	\$504	\$556
<b>HUMBOLDT</b>						
100% Income Level	\$1,014	\$1,086	\$1,304	\$1,506	\$1,680	\$1,852
60% Income Level	\$609	\$652	\$783	\$903	\$1,008	\$1,112
55% Income Level	\$558	\$598	\$717	\$828	\$924	\$1,019
50% Income Level	\$507	\$543	\$652	\$753	\$840	\$926
45% Income Level	\$456	\$489	\$587	\$677	\$756	\$834
40% Income Level	\$406	\$435	\$522	\$602	\$672	\$741
35% Income Level	\$355	\$380	\$456	\$527	\$588	\$648
30% Income Level	\$304	\$326	\$391	\$451	\$504	\$556
<b>IMPERIAL</b>						
100% Income Level	\$1,014	\$1,086	\$1,304	\$1,506	\$1,680	\$1,852
60% Income Level	\$609	\$652	\$783	\$903	\$1,008	\$1,112
55% Income Level	\$558	\$598	\$717	\$828	\$924	\$1,019
50% Income Level	\$507	\$543	\$652	\$753	\$840	\$926
45% Income Level	\$456	\$489	\$587	\$677	\$756	\$834
40% Income Level	\$406	\$435	\$522	\$602	\$672	\$741
35% Income Level	\$355	\$380	\$456	\$527	\$588	\$648
30% Income Level	\$304	\$326	\$391	\$451	\$504	\$556
<b>INYO</b>						
100% Income Level	\$1,252	\$1,340	\$1,610	\$1,860	\$2,074	\$2,288
60% Income Level	\$751	\$804	\$966	\$1,116	\$1,245	\$1,373
55% Income Level	\$688	\$737	\$885	\$1,023	\$1,141	\$1,258
50% Income Level	\$626	\$670	\$805	\$930	\$1,037	\$1,144
45% Income Level	\$563	\$603	\$724	\$837	\$933	\$1,029
40% Income Level	\$501	\$536	\$644	\$744	\$830	\$915
35% Income Level	\$438	\$469	\$563	\$651	\$726	\$801
30% Income Level	\$375	\$402	\$483	\$558	\$622	\$686
<b>KERN</b>						
100% Income Level	\$1,014	\$1,086	\$1,304	\$1,506	\$1,680	\$1,852
60% Income Level	\$609	\$652	\$783	\$903	\$1,008	\$1,112
55% Income Level	\$558	\$598	\$717	\$828	\$924	\$1,019
50% Income Level	\$507	\$543	\$652	\$753	\$840	\$926
45% Income Level	\$456	\$489	\$587	\$677	\$756	\$834
40% Income Level	\$406	\$435	\$522	\$602	\$672	\$741
35% Income Level	\$355	\$380	\$456	\$527	\$588	\$648
30% Income Level	\$304	\$326	\$391	\$451	\$504	\$556

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**For Projects Placed in Service on or before 12/31/2008**  
**Including HERA Special Limits**

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>KINGS</b>						
100% Income Level	\$1,014	\$1,086	\$1,304	\$1,506	\$1,680	\$1,852
60% Income Level	\$609	\$652	\$783	\$903	\$1,008	\$1,112
55% Income Level	\$558	\$598	\$717	\$828	\$924	\$1,019
50% Income Level	\$507	\$543	\$652	\$753	\$840	\$926
45% Income Level	\$456	\$489	\$587	\$677	\$756	\$834
40% Income Level	\$406	\$435	\$522	\$602	\$672	\$741
35% Income Level	\$355	\$380	\$456	\$527	\$588	\$648
30% Income Level	\$304	\$326	\$391	\$451	\$504	\$556
<b>LAKE</b>						
100% Income Level	\$1,014	\$1,086	\$1,304	\$1,506	\$1,680	\$1,852
60% Income Level	\$609	\$652	\$783	\$903	\$1,008	\$1,112
55% Income Level	\$558	\$598	\$717	\$828	\$924	\$1,019
50% Income Level	\$507	\$543	\$652	\$753	\$840	\$926
45% Income Level	\$456	\$489	\$587	\$677	\$756	\$834
40% Income Level	\$406	\$435	\$522	\$602	\$672	\$741
35% Income Level	\$355	\$380	\$456	\$527	\$588	\$648
30% Income Level	\$304	\$326	\$391	\$451	\$504	\$556
<b>LASSEN</b>						
100% Income Level	\$1,214	\$1,302	\$1,562	\$1,804	\$2,014	\$2,222
60% Income Level	\$729	\$781	\$937	\$1,083	\$1,209	\$1,333
55% Income Level	\$668	\$716	\$859	\$992	\$1,108	\$1,222
50% Income Level	\$607	\$651	\$781	\$902	\$1,007	\$1,111
45% Income Level	\$546	\$586	\$703	\$812	\$906	\$1,000
40% Income Level	\$486	\$521	\$625	\$722	\$806	\$889
35% Income Level	\$425	\$455	\$546	\$631	\$705	\$777
30% Income Level	\$364	\$390	\$468	\$541	\$604	\$666
<b>LOS ANGELES</b>						
100% Income Level	\$1,494	\$1,602	\$1,922	\$2,220	\$2,476	\$2,732
60% Income Level	\$897	\$961	\$1,153	\$1,332	\$1,486	\$1,640
55% Income Level	\$822	\$881	\$1,057	\$1,221	\$1,362	\$1,503
50% Income Level	\$747	\$801	\$961	\$1,110	\$1,238	\$1,366
45% Income Level	\$672	\$721	\$865	\$999	\$1,114	\$1,230
40% Income Level	\$598	\$641	\$769	\$888	\$991	\$1,093
35% Income Level	\$523	\$560	\$672	\$777	\$867	\$956
30% Income Level	\$448	\$480	\$576	\$666	\$743	\$820
<b>MADERA</b>						
100% Income Level	\$1,014	\$1,086	\$1,304	\$1,506	\$1,680	\$1,852
60% Income Level	\$609	\$652	\$783	\$903	\$1,008	\$1,112
55% Income Level	\$558	\$598	\$717	\$828	\$924	\$1,019
50% Income Level	\$507	\$543	\$652	\$753	\$840	\$926
45% Income Level	\$456	\$489	\$587	\$677	\$756	\$834
40% Income Level	\$406	\$435	\$522	\$602	\$672	\$741
35% Income Level	\$355	\$380	\$456	\$527	\$588	\$648
30% Income Level	\$304	\$326	\$391	\$451	\$504	\$556

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**2015**

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**Including HERA Special Limits**

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>MARIN - HERA Special</b>						
	100% Income Level	\$2,162	\$2,316	\$2,780	\$3,210	\$3,582
	60% Income Level	\$1,297	\$1,389	\$1,668	\$1,926	\$2,149
	55% Income Level	\$1,189	\$1,273	\$1,529	\$1,766	\$1,970
	50% Income Level	\$1,081	\$1,158	\$1,390	\$1,605	\$1,791
	45% Income Level	\$973	\$1,042	\$1,251	\$1,445	\$1,612
	40% Income Level	\$865	\$926	\$1,112	\$1,284	\$1,433
	35% Income Level	\$756	\$810	\$973	\$1,123	\$1,253
	30% Income Level	\$648	\$694	\$834	\$963	\$1,074
<b>MARIPOSA</b>						
	100% Income Level	\$1,084	\$1,162	\$1,394	\$1,610	\$1,796
	60% Income Level	\$651	\$697	\$837	\$966	\$1,078
	55% Income Level	\$596	\$639	\$767	\$885	\$988
	50% Income Level	\$542	\$581	\$697	\$805	\$898
	45% Income Level	\$488	\$523	\$627	\$724	\$808
	40% Income Level	\$434	\$465	\$558	\$644	\$719
	35% Income Level	\$379	\$406	\$488	\$563	\$629
	30% Income Level	\$325	\$348	\$418	\$483	\$539
<b>MENDOCINO</b>						
	100% Income Level	\$1,014	\$1,086	\$1,304	\$1,508	\$1,682
	60% Income Level	\$609	\$652	\$783	\$905	\$1,009
	55% Income Level	\$558	\$598	\$717	\$829	\$925
	50% Income Level	\$507	\$543	\$652	\$754	\$841
	45% Income Level	\$456	\$489	\$587	\$678	\$757
	40% Income Level	\$406	\$435	\$522	\$603	\$673
	35% Income Level	\$355	\$380	\$456	\$528	\$588
	30% Income Level	\$304	\$326	\$391	\$452	\$504
<b>MERCED</b>						
	100% Income Level	\$1,014	\$1,086	\$1,304	\$1,506	\$1,680
	60% Income Level	\$609	\$652	\$783	\$903	\$1,008
	55% Income Level	\$558	\$598	\$717	\$828	\$924
	50% Income Level	\$507	\$543	\$652	\$753	\$840
	45% Income Level	\$456	\$489	\$587	\$677	\$756
	40% Income Level	\$406	\$435	\$522	\$602	\$672
	35% Income Level	\$355	\$380	\$456	\$527	\$588
	30% Income Level	\$304	\$326	\$391	\$451	\$504
<b>MODOC</b>						
	100% Income Level	\$1,014	\$1,086	\$1,304	\$1,506	\$1,680
	60% Income Level	\$609	\$652	\$783	\$903	\$1,008
	55% Income Level	\$558	\$598	\$717	\$828	\$924
	50% Income Level	\$507	\$543	\$652	\$753	\$840
	45% Income Level	\$456	\$489	\$587	\$677	\$756
	40% Income Level	\$406	\$435	\$522	\$602	\$672
	35% Income Level	\$355	\$380	\$456	\$527	\$588
	30% Income Level	\$304	\$326	\$391	\$451	\$504

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*\*(See IRC Section 42 - Section 13142(c) of the Omnibus Budget Reconciliation Act of 1993)*  
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**Including HERA Special Limits**

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>MONO</b>						
100% Income Level	\$1,422	\$1,522	\$1,826	\$2,110	\$2,354	\$2,598
60% Income Level	\$853	\$914	\$1,096	\$1,266	\$1,413	\$1,559
55% Income Level	\$782	\$838	\$1,005	\$1,161	\$1,295	\$1,429
50% Income Level	\$711	\$761	\$913	\$1,055	\$1,177	\$1,299
45% Income Level	\$640	\$685	\$822	\$950	\$1,059	\$1,169
40% Income Level	\$569	\$609	\$731	\$844	\$942	\$1,039
35% Income Level	\$497	\$533	\$639	\$738	\$824	\$909
30% Income Level	\$426	\$457	\$548	\$633	\$706	\$779
<b>MONTEREY</b>						
100% Income Level	\$1,270	\$1,360	\$1,632	\$1,884	\$2,102	\$2,320
60% Income Level	\$762	\$816	\$979	\$1,131	\$1,261	\$1,392
55% Income Level	\$698	\$748	\$897	\$1,036	\$1,156	\$1,276
50% Income Level	\$635	\$680	\$816	\$942	\$1,051	\$1,160
45% Income Level	\$571	\$612	\$734	\$848	\$946	\$1,044
40% Income Level	\$508	\$544	\$653	\$754	\$841	\$928
35% Income Level	\$444	\$476	\$571	\$659	\$735	\$812
30% Income Level	\$381	\$408	\$489	\$565	\$630	\$696
<b>NAPA</b>						
100% Income Level	\$1,530	\$1,638	\$1,964	\$2,270	\$2,532	\$2,794
60% Income Level	\$918	\$983	\$1,179	\$1,362	\$1,519	\$1,677
55% Income Level	\$841	\$901	\$1,080	\$1,248	\$1,392	\$1,537
50% Income Level	\$765	\$819	\$982	\$1,135	\$1,266	\$1,397
45% Income Level	\$688	\$737	\$884	\$1,021	\$1,139	\$1,257
40% Income Level	\$612	\$655	\$786	\$908	\$1,013	\$1,118
35% Income Level	\$535	\$573	\$687	\$794	\$886	\$978
30% Income Level	\$459	\$491	\$589	\$681	\$759	\$838
<b>NEVADA - HERA Special</b>						
100% Income Level	\$1,342	\$1,438	\$1,726	\$1,994	\$2,224	\$2,456
60% Income Level	\$805	\$863	\$1,036	\$1,197	\$1,335	\$1,473
55% Income Level	\$738	\$791	\$950	\$1,097	\$1,223	\$1,350
50% Income Level	\$671	\$719	\$863	\$997	\$1,112	\$1,228
45% Income Level	\$604	\$647	\$777	\$897	\$1,001	\$1,105
40% Income Level	\$537	\$575	\$691	\$798	\$890	\$982
35% Income Level	\$469	\$503	\$604	\$698	\$778	\$859
30% Income Level	\$402	\$431	\$518	\$598	\$667	\$736
<b>ORANGE</b>						
100% Income Level	\$1,686	\$1,806	\$2,166	\$2,504	\$2,794	\$3,082
60% Income Level	\$1,012	\$1,084	\$1,300	\$1,503	\$1,677	\$1,850
55% Income Level	\$928	\$994	\$1,192	\$1,377	\$1,537	\$1,696
50% Income Level	\$843	\$903	\$1,083	\$1,252	\$1,397	\$1,541
45% Income Level	\$759	\$813	\$975	\$1,127	\$1,257	\$1,387
40% Income Level	\$675	\$723	\$867	\$1,002	\$1,118	\$1,233
35% Income Level	\$590	\$632	\$758	\$876	\$978	\$1,079
30% Income Level	\$506	\$542	\$650	\$751	\$838	\$925

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**

**2015**

**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  
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**Including HERA Special Limits**

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>PLACER</b>						
100% Income Level	\$1,332	\$1,426	\$1,712	\$1,978	\$2,206	\$2,436
60% Income Level	\$799	\$856	\$1,027	\$1,187	\$1,324	\$1,461
55% Income Level	\$732	\$785	\$941	\$1,088	\$1,214	\$1,339
50% Income Level	\$666	\$713	\$856	\$989	\$1,103	\$1,218
45% Income Level	\$599	\$642	\$770	\$890	\$993	\$1,096
40% Income Level	\$533	\$571	\$685	\$791	\$883	\$974
35% Income Level	\$466	\$499	\$599	\$692	\$772	\$852
30% Income Level	\$399	\$428	\$513	\$593	\$662	\$730
<b>PLUMAS</b>						
100% Income Level	\$1,084	\$1,162	\$1,394	\$1,612	\$1,800	\$1,984
60% Income Level	\$651	\$697	\$837	\$967	\$1,080	\$1,191
55% Income Level	\$596	\$639	\$767	\$886	\$990	\$1,091
50% Income Level	\$542	\$581	\$697	\$806	\$900	\$992
45% Income Level	\$488	\$523	\$627	\$725	\$810	\$893
40% Income Level	\$434	\$465	\$558	\$645	\$720	\$794
35% Income Level	\$379	\$406	\$488	\$564	\$630	\$694
30% Income Level	\$325	\$348	\$418	\$483	\$540	\$595
<b>RIVERSIDE</b>						
100% Income Level	\$1,172	\$1,256	\$1,506	\$1,742	\$1,944	\$2,144
60% Income Level	\$703	\$753	\$904	\$1,045	\$1,167	\$1,287
55% Income Level	\$644	\$690	\$829	\$958	\$1,069	\$1,179
50% Income Level	\$586	\$628	\$753	\$871	\$972	\$1,072
45% Income Level	\$527	\$565	\$678	\$784	\$875	\$965
40% Income Level	\$469	\$502	\$603	\$697	\$778	\$858
35% Income Level	\$410	\$439	\$527	\$609	\$680	\$750
30% Income Level	\$351	\$376	\$452	\$522	\$583	\$643
<b>SACRAMENTO</b>						
100% Income Level	\$1,332	\$1,426	\$1,712	\$1,978	\$2,206	\$2,436
60% Income Level	\$799	\$856	\$1,027	\$1,187	\$1,324	\$1,461
55% Income Level	\$732	\$785	\$941	\$1,088	\$1,214	\$1,339
50% Income Level	\$666	\$713	\$856	\$989	\$1,103	\$1,218
45% Income Level	\$599	\$642	\$770	\$890	\$993	\$1,096
40% Income Level	\$533	\$571	\$685	\$791	\$883	\$974
35% Income Level	\$466	\$499	\$599	\$692	\$772	\$852
30% Income Level	\$399	\$428	\$513	\$593	\$662	\$730
<b>SAN BENITO</b>						
100% Income Level	\$1,420	\$1,520	\$1,824	\$2,108	\$2,352	\$2,596
60% Income Level	\$852	\$912	\$1,095	\$1,265	\$1,411	\$1,557
55% Income Level	\$781	\$836	\$1,003	\$1,159	\$1,293	\$1,427
50% Income Level	\$710	\$760	\$912	\$1,054	\$1,176	\$1,298
45% Income Level	\$639	\$684	\$821	\$948	\$1,058	\$1,168
40% Income Level	\$568	\$608	\$730	\$843	\$941	\$1,038
35% Income Level	\$497	\$532	\$638	\$738	\$823	\$908
30% Income Level	\$426	\$456	\$547	\$632	\$705	\$778

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**

**2015**

**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)*  
**For Projects Placed in Service on or before 12/31/2008**  
**Including HERA Special Limits**

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>SAN BERNARDINO</b>						
100% Income Level	\$1,172	\$1,256	\$1,506	\$1,742	\$1,944	\$2,144
60% Income Level	\$703	\$753	\$904	\$1,045	\$1,167	\$1,287
55% Income Level	\$644	\$690	\$829	\$958	\$1,069	\$1,179
50% Income Level	\$586	\$628	\$753	\$871	\$972	\$1,072
45% Income Level	\$527	\$565	\$678	\$784	\$875	\$965
40% Income Level	\$469	\$502	\$603	\$697	\$778	\$858
35% Income Level	\$410	\$439	\$527	\$609	\$680	\$750
30% Income Level	\$351	\$376	\$452	\$522	\$583	\$643
<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 - HERA Special</b>						
100% Income Level	\$2,162	\$2,316	\$2,780	\$3,210	\$3,582	\$3,952
60% Income Level	\$1,297	\$1,389	\$1,668	\$1,926	\$2,149	\$2,372
55% Income Level	\$1,189	\$1,273	\$1,529	\$1,766	\$1,970	\$2,174
50% Income Level	\$1,081	\$1,158	\$1,390	\$1,605	\$1,791	\$1,976
45% Income Level	\$973	\$1,042	\$1,251	\$1,445	\$1,612	\$1,779
40% Income Level	\$865	\$926	\$1,112	\$1,284	\$1,433	\$1,581
35% Income Level	\$756	\$810	\$973	\$1,123	\$1,253	\$1,383
30% Income Level	\$648	\$694	\$834	\$963	\$1,074	\$1,186
<b>SAN JOAQUIN</b>						
100% Income Level	\$1,162	\$1,244	\$1,492	\$1,724	\$1,924	\$2,122
60% Income Level	\$697	\$747	\$895	\$1,035	\$1,155	\$1,274
55% Income Level	\$639	\$684	\$820	\$948	\$1,058	\$1,168
50% Income Level	\$581	\$622	\$746	\$862	\$962	\$1,061
45% Income Level	\$523	\$560	\$671	\$776	\$866	\$955
40% Income Level	\$465	\$498	\$597	\$690	\$770	\$849
35% Income Level	\$406	\$435	\$522	\$603	\$673	\$743
30% Income Level	\$348	\$373	\$447	\$517	\$577	\$637
<b>SAN LUIS OBISPO</b>						
100% Income Level	\$1,350	\$1,446	\$1,734	\$2,004	\$2,236	\$2,468
60% Income Level	\$810	\$867	\$1,041	\$1,203	\$1,342	\$1,481
55% Income Level	\$742	\$795	\$954	\$1,102	\$1,230	\$1,357
50% Income Level	\$675	\$723	\$867	\$1,002	\$1,118	\$1,234
45% Income Level	\$607	\$650	\$780	\$902	\$1,006	\$1,110
40% Income Level	\$540	\$578	\$694	\$802	\$895	\$987
35% Income Level	\$472	\$506	\$607	\$701	\$783	\$864
30% Income Level	\$405	\$433	\$520	\$601	\$671	\$740

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**

**2015**

**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)*  
**For Projects Placed in Service on or before 12/31/2008**  
**Including HERA Special Limits**

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>SAN MATEO - HERA Special</b>						
100% Income Level	\$2,162	\$2,316	\$2,780	\$3,210	\$3,582	\$3,952
60% Income Level	\$1,297	\$1,389	\$1,668	\$1,926	\$2,149	\$2,372
55% Income Level	\$1,189	\$1,273	\$1,529	\$1,766	\$1,970	\$2,174
50% Income Level	\$1,081	\$1,158	\$1,390	\$1,605	\$1,791	\$1,976
45% Income Level	\$973	\$1,042	\$1,251	\$1,445	\$1,612	\$1,779
40% Income Level	\$865	\$926	\$1,112	\$1,284	\$1,433	\$1,581
35% Income Level	\$756	\$810	\$973	\$1,123	\$1,253	\$1,383
30% Income Level	\$648	\$694	\$834	\$963	\$1,074	\$1,186
<b>SANTA BARBARA</b>						
100% Income Level	\$1,404	\$1,504	\$1,804	\$2,086	\$2,326	\$2,566
60% Income Level	\$843	\$903	\$1,083	\$1,251	\$1,396	\$1,540
55% Income Level	\$772	\$827	\$992	\$1,147	\$1,280	\$1,412
50% Income Level	\$702	\$752	\$902	\$1,043	\$1,163	\$1,283
45% Income Level	\$632	\$677	\$812	\$938	\$1,047	\$1,155
40% Income Level	\$562	\$602	\$722	\$834	\$931	\$1,027
35% Income Level	\$491	\$526	\$631	\$730	\$814	\$898
30% Income Level	\$421	\$451	\$541	\$625	\$698	\$770
<b>SANTA CLARA - HERA Special</b>						
100% Income Level	\$2,020	\$2,162	\$2,594	\$2,998	\$3,344	\$3,690
60% Income Level	\$1,212	\$1,298	\$1,557	\$1,799	\$2,007	\$2,214
55% Income Level	\$1,111	\$1,190	\$1,427	\$1,649	\$1,839	\$2,029
50% Income Level	\$1,010	\$1,081	\$1,297	\$1,499	\$1,672	\$1,845
45% Income Level	\$909	\$973	\$1,167	\$1,349	\$1,505	\$1,660
40% Income Level	\$808	\$865	\$1,038	\$1,199	\$1,338	\$1,476
35% Income Level	\$707	\$757	\$908	\$1,049	\$1,170	\$1,291
30% Income Level	\$606	\$649	\$778	\$899	\$1,003	\$1,107
<b>SANTA CRUZ</b>						
100% Income Level	\$1,764	\$1,890	\$2,270	\$2,620	\$2,924	\$3,226
60% Income Level	\$1,059	\$1,134	\$1,362	\$1,572	\$1,755	\$1,935
55% Income Level	\$970	\$1,040	\$1,248	\$1,441	\$1,608	\$1,774
50% Income Level	\$882	\$945	\$1,135	\$1,310	\$1,462	\$1,613
45% Income Level	\$794	\$851	\$1,021	\$1,179	\$1,316	\$1,451
40% Income Level	\$706	\$756	\$908	\$1,048	\$1,170	\$1,290
35% Income Level	\$617	\$661	\$794	\$917	\$1,023	\$1,129
30% Income Level	\$529	\$567	\$681	\$786	\$877	\$967
<b>SHASTA</b>						
100% Income Level	\$1,032	\$1,106	\$1,326	\$1,534	\$1,712	\$1,888
60% Income Level	\$619	\$663	\$796	\$921	\$1,027	\$1,133
55% Income Level	\$567	\$608	\$730	\$844	\$941	\$1,038
50% Income Level	\$516	\$553	\$663	\$767	\$856	\$944
45% Income Level	\$464	\$497	\$597	\$690	\$770	\$849
40% Income Level	\$413	\$442	\$531	\$614	\$685	\$755
35% Income Level	\$361	\$387	\$464	\$537	\$599	\$661
30% Income Level	\$309	\$331	\$398	\$460	\$513	\$566

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**

**2015**

**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)*  
**For Projects Placed in Service on or before 12/31/2008**  
**Including HERA Special Limits**

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>SIERRA</b>						
100% Income Level	\$1,232	\$1,320	\$1,582	\$1,828	\$2,040	\$2,250
60% Income Level	\$739	\$792	\$949	\$1,097	\$1,224	\$1,350
55% Income Level	\$677	\$726	\$870	\$1,005	\$1,122	\$1,237
50% Income Level	\$616	\$660	\$791	\$914	\$1,020	\$1,125
45% Income Level	\$554	\$594	\$712	\$822	\$918	\$1,012
40% Income Level	\$493	\$528	\$633	\$731	\$816	\$900
35% Income Level	\$431	\$462	\$553	\$640	\$714	\$787
30% Income Level	\$369	\$396	\$474	\$548	\$612	\$675
<b>SISKIYOU</b>						
100% Income Level	\$1,014	\$1,086	\$1,304	\$1,506	\$1,680	\$1,852
60% Income Level	\$609	\$652	\$783	\$903	\$1,008	\$1,112
55% Income Level	\$558	\$598	\$717	\$828	\$924	\$1,019
50% Income Level	\$507	\$543	\$652	\$753	\$840	\$926
45% Income Level	\$456	\$489	\$587	\$677	\$756	\$834
40% Income Level	\$406	\$435	\$522	\$602	\$672	\$741
35% Income Level	\$355	\$380	\$456	\$527	\$588	\$648
30% Income Level	\$304	\$326	\$391	\$451	\$504	\$556
<b>SOLANO - HERA Special</b>						
100% Income Level	\$1,466	\$1,572	\$1,886	\$2,180	\$2,432	\$2,682
60% Income Level	\$880	\$943	\$1,132	\$1,308	\$1,459	\$1,610
55% Income Level	\$807	\$864	\$1,038	\$1,199	\$1,337	\$1,476
50% Income Level	\$733	\$786	\$943	\$1,090	\$1,216	\$1,341
45% Income Level	\$660	\$707	\$849	\$981	\$1,094	\$1,207
40% Income Level	\$587	\$629	\$755	\$872	\$973	\$1,073
35% Income Level	\$513	\$550	\$660	\$763	\$851	\$939
30% Income Level	\$440	\$471	\$566	\$654	\$729	\$805
<b>SONOMA - HERA Special</b>						
100% Income Level	\$1,446	\$1,550	\$1,860	\$2,148	\$2,396	\$2,644
60% Income Level	\$868	\$930	\$1,116	\$1,289	\$1,438	\$1,587
55% Income Level	\$796	\$852	\$1,023	\$1,181	\$1,318	\$1,454
50% Income Level	\$723	\$775	\$930	\$1,074	\$1,198	\$1,322
45% Income Level	\$651	\$697	\$837	\$966	\$1,078	\$1,190
40% Income Level	\$579	\$620	\$744	\$859	\$959	\$1,058
35% Income Level	\$506	\$542	\$651	\$752	\$839	\$925
30% Income Level	\$434	\$465	\$558	\$644	\$719	\$793
<b>STANISLAUS</b>						
100% Income Level	\$1,084	\$1,162	\$1,394	\$1,612	\$1,800	\$1,984
60% Income Level	\$651	\$697	\$837	\$967	\$1,080	\$1,191
55% Income Level	\$596	\$639	\$767	\$886	\$990	\$1,091
50% Income Level	\$542	\$581	\$697	\$806	\$900	\$992
45% Income Level	\$488	\$523	\$627	\$725	\$810	\$893
40% Income Level	\$434	\$465	\$558	\$645	\$720	\$794
35% Income Level	\$379	\$406	\$488	\$564	\$630	\$694
30% Income Level	\$325	\$348	\$418	\$483	\$540	\$595

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**

**2015**

**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)*  
**For Projects Placed in Service on or before 12/31/2008**  
**Including HERA Special Limits**

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>SUTTER</b>						
100% Income Level	\$1,040	\$1,114	\$1,336	\$1,544	\$1,724	\$1,902
60% Income Level	\$624	\$669	\$802	\$927	\$1,035	\$1,141
55% Income Level	\$572	\$613	\$735	\$849	\$948	\$1,046
50% Income Level	\$520	\$557	\$668	\$772	\$862	\$951
45% Income Level	\$468	\$501	\$601	\$695	\$776	\$856
40% Income Level	\$416	\$446	\$535	\$618	\$690	\$761
35% Income Level	\$364	\$390	\$468	\$540	\$603	\$665
30% Income Level	\$312	\$334	\$401	\$463	\$517	\$570
<b>TEHAMA</b>						
100% Income Level	\$1,014	\$1,086	\$1,304	\$1,506	\$1,680	\$1,852
60% Income Level	\$609	\$652	\$783	\$903	\$1,008	\$1,112
55% Income Level	\$558	\$598	\$717	\$828	\$924	\$1,019
50% Income Level	\$507	\$543	\$652	\$753	\$840	\$926
45% Income Level	\$456	\$489	\$587	\$677	\$756	\$834
40% Income Level	\$406	\$435	\$522	\$602	\$672	\$741
35% Income Level	\$355	\$380	\$456	\$527	\$588	\$648
30% Income Level	\$304	\$326	\$391	\$451	\$504	\$556
<b>TRINITY</b>						
100% Income Level	\$1,014	\$1,086	\$1,304	\$1,506	\$1,680	\$1,852
60% Income Level	\$609	\$652	\$783	\$903	\$1,008	\$1,112
55% Income Level	\$558	\$598	\$717	\$828	\$924	\$1,019
50% Income Level	\$507	\$543	\$652	\$753	\$840	\$926
45% Income Level	\$456	\$489	\$587	\$677	\$756	\$834
40% Income Level	\$406	\$435	\$522	\$602	\$672	\$741
35% Income Level	\$355	\$380	\$456	\$527	\$588	\$648
30% Income Level	\$304	\$326	\$391	\$451	\$504	\$556
<b>TULARE</b>						
100% Income Level	\$1,014	\$1,086	\$1,304	\$1,506	\$1,680	\$1,852
60% Income Level	\$609	\$652	\$783	\$903	\$1,008	\$1,112
55% Income Level	\$558	\$598	\$717	\$828	\$924	\$1,019
50% Income Level	\$507	\$543	\$652	\$753	\$840	\$926
45% Income Level	\$456	\$489	\$587	\$677	\$756	\$834
40% Income Level	\$406	\$435	\$522	\$602	\$672	\$741
35% Income Level	\$355	\$380	\$456	\$527	\$588	\$648
30% Income Level	\$304	\$326	\$391	\$451	\$504	\$556
<b>TUOLUMNE</b>						
100% Income Level	\$1,162	\$1,246	\$1,494	\$1,726	\$1,926	\$2,126
60% Income Level	\$697	\$747	\$897	\$1,036	\$1,156	\$1,275
55% Income Level	\$639	\$685	\$822	\$950	\$1,060	\$1,169
50% Income Level	\$581	\$623	\$747	\$863	\$963	\$1,063
45% Income Level	\$523	\$560	\$672	\$777	\$867	\$956
40% Income Level	\$465	\$498	\$598	\$691	\$771	\$850
35% Income Level	\$406	\$436	\$523	\$604	\$674	\$744
30% Income Level	\$348	\$373	\$448	\$518	\$578	\$637

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE**

**2015**

**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)*  
**For Projects Placed in Service on or before 12/31/2008**  
**Including HERA Special Limits**

County	Efficiency	1 BR	2 BR	3 BR	4 BR	5 BR
<b>VENTURA - HERA Special</b>						
100% Income Level	\$1,596	\$1,710	\$2,052	\$2,370	\$2,644	\$2,918
60% Income Level	\$958	\$1,026	\$1,231	\$1,422	\$1,587	\$1,751
55% Income Level	\$878	\$941	\$1,128	\$1,304	\$1,454	\$1,605
50% Income Level	\$798	\$855	\$1,026	\$1,185	\$1,322	\$1,459
45% Income Level	\$718	\$770	\$923	\$1,067	\$1,190	\$1,313
40% Income Level	\$639	\$684	\$821	\$948	\$1,058	\$1,167
35% Income Level	\$559	\$598	\$718	\$829	\$925	\$1,021
30% Income Level	\$479	\$513	\$615	\$711	\$793	\$875
<b>YOLO</b>						
100% Income Level	\$1,346	\$1,442	\$1,732	\$2,000	\$2,232	\$2,462
60% Income Level	\$808	\$866	\$1,039	\$1,200	\$1,339	\$1,477
55% Income Level	\$741	\$794	\$952	\$1,100	\$1,227	\$1,354
50% Income Level	\$673	\$721	\$866	\$1,000	\$1,116	\$1,231
45% Income Level	\$606	\$649	\$779	\$900	\$1,004	\$1,108
40% Income Level	\$539	\$577	\$693	\$800	\$893	\$985
35% Income Level	\$471	\$505	\$606	\$700	\$781	\$861
30% Income Level	\$404	\$433	\$519	\$600	\$669	\$738
<b>YUBA</b>						
100% Income Level	\$1,040	\$1,114	\$1,336	\$1,544	\$1,724	\$1,902
60% Income Level	\$624	\$669	\$802	\$927	\$1,035	\$1,141
55% Income Level	\$572	\$613	\$735	\$849	\$948	\$1,046
50% Income Level	\$520	\$557	\$668	\$772	\$862	\$951
45% Income Level	\$468	\$501	\$601	\$695	\$776	\$856
40% Income Level	\$416	\$446	\$535	\$618	\$690	\$761
35% Income Level	\$364	\$390	\$468	\$540	\$603	\$665
30% Income Level	\$312	\$334	\$401	\$463	\$517	\$570