

CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE

2026

Maximum Multi-Family Tax Subsidy Projects (MTSP) Rents
for Low Income Housing Tax Credit (LIHTC) Projects
Placed in Service after January 1, 1990 (post 1989)
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 |
|-------------------|------------|---------|---------|---------|---------|---------|
| ALAMEDA | | | | | | |
| 100% Income Level | \$2,970 | \$3,182 | \$3,820 | \$4,412 | \$4,922 | \$5,432 |
| 60% Income Level | \$1,782 | \$1,909 | \$2,292 | \$2,647 | \$2,953 | \$3,259 |
| 55% Income Level | \$1,633 | \$1,750 | \$2,101 | \$2,426 | \$2,707 | \$2,987 |
| 50% Income Level | \$1,485 | \$1,591 | \$1,910 | \$2,206 | \$2,461 | \$2,716 |
| 45% Income Level | \$1,336 | \$1,432 | \$1,719 | \$1,985 | \$2,215 | \$2,444 |
| 40% Income Level | \$1,188 | \$1,273 | \$1,528 | \$1,765 | \$1,969 | \$2,173 |
| 35% Income Level | \$1,039 | \$1,113 | \$1,337 | \$1,544 | \$1,722 | \$1,901 |
| 30% Income Level | \$891 | \$954 | \$1,146 | \$1,323 | \$1,476 | \$1,629 |
| ALPINE | | | | | | |
| 100% Income Level | \$2,184 | \$2,340 | \$2,810 | \$3,244 | \$3,620 | \$3,994 |
| 60% Income Level | \$1,311 | \$1,404 | \$1,686 | \$1,947 | \$2,172 | \$2,397 |
| 55% Income Level | \$1,201 | \$1,287 | \$1,545 | \$1,784 | \$1,991 | \$2,197 |
| 50% Income Level | \$1,092 | \$1,170 | \$1,405 | \$1,622 | \$1,810 | \$1,997 |
| 45% Income Level | \$983 | \$1,053 | \$1,264 | \$1,460 | \$1,629 | \$1,797 |
| 40% Income Level | \$874 | \$936 | \$1,124 | \$1,298 | \$1,448 | \$1,598 |
| 35% Income Level | \$764 | \$819 | \$983 | \$1,135 | \$1,267 | \$1,398 |
| 30% Income Level | \$655 | \$702 | \$843 | \$973 | \$1,086 | \$1,198 |
| AMADOR | | | | | | |
| 100% Income Level | \$1,934 | \$2,072 | \$2,486 | \$2,872 | \$3,204 | \$3,536 |
| 60% Income Level | \$1,161 | \$1,243 | \$1,492 | \$1,724 | \$1,923 | \$2,122 |
| 55% Income Level | \$1,064 | \$1,139 | \$1,368 | \$1,580 | \$1,762 | \$1,945 |
| 50% Income Level | \$967 | \$1,036 | \$1,243 | \$1,436 | \$1,602 | \$1,768 |
| 45% Income Level | \$870 | \$932 | \$1,119 | \$1,293 | \$1,442 | \$1,591 |
| 40% Income Level | \$774 | \$829 | \$995 | \$1,149 | \$1,282 | \$1,415 |
| 35% Income Level | \$677 | \$725 | \$870 | \$1,005 | \$1,121 | \$1,238 |
| 30% Income Level | \$580 | \$621 | \$746 | \$862 | \$961 | \$1,061 |
| BUTTE | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |
| CALAVERAS | | | | | | |
| 100% Income Level | \$1,796 | \$1,924 | \$2,310 | \$2,668 | \$2,976 | \$3,284 |
| 60% Income Level | \$1,078 | \$1,155 | \$1,386 | \$1,601 | \$1,786 | \$1,971 |
| 55% Income Level | \$988 | \$1,058 | \$1,270 | \$1,467 | \$1,637 | \$1,806 |
| 50% Income Level | \$898 | \$962 | \$1,155 | \$1,334 | \$1,488 | \$1,642 |
| 45% Income Level | \$808 | \$866 | \$1,039 | \$1,200 | \$1,339 | \$1,478 |
| 40% Income Level | \$719 | \$770 | \$924 | \$1,067 | \$1,191 | \$1,314 |
| 35% Income Level | \$629 | \$673 | \$808 | \$934 | \$1,042 | \$1,149 |
| 30% Income Level | \$539 | \$577 | \$693 | \$800 | \$893 | \$985 |
| COLUSA | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2026**

Maximum Multi-Family Tax Subsidy Projects (MTSP) Rents
for Low Income Housing Tax Credit (LIHTC) Projects
Placed in Service after January 1, 1990 (post 1989)
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 |
|---------------------|------------|---------|---------|---------|---------|---------|
| CONTRA COSTA | | | | | | |
| 100% Income Level | \$2,970 | \$3,182 | \$3,820 | \$4,412 | \$4,922 | \$5,432 |
| 60% Income Level | \$1,782 | \$1,909 | \$2,292 | \$2,647 | \$2,953 | \$3,259 |
| 55% Income Level | \$1,633 | \$1,750 | \$2,101 | \$2,426 | \$2,707 | \$2,987 |
| 50% Income Level | \$1,485 | \$1,591 | \$1,910 | \$2,206 | \$2,461 | \$2,716 |
| 45% Income Level | \$1,336 | \$1,432 | \$1,719 | \$1,985 | \$2,215 | \$2,444 |
| 40% Income Level | \$1,188 | \$1,273 | \$1,528 | \$1,765 | \$1,969 | \$2,173 |
| 35% Income Level | \$1,039 | \$1,113 | \$1,337 | \$1,544 | \$1,722 | \$1,901 |
| 30% Income Level | \$891 | \$954 | \$1,146 | \$1,323 | \$1,476 | \$1,629 |
| DEL NORTE | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |
| EL DORADO | | | | | | |
| 100% Income Level | \$2,300 | \$2,464 | \$2,956 | \$3,416 | \$3,812 | \$4,206 |
| 60% Income Level | \$1,380 | \$1,479 | \$1,774 | \$2,050 | \$2,287 | \$2,523 |
| 55% Income Level | \$1,265 | \$1,355 | \$1,626 | \$1,879 | \$2,096 | \$2,313 |
| 50% Income Level | \$1,150 | \$1,232 | \$1,478 | \$1,708 | \$1,906 | \$2,103 |
| 45% Income Level | \$1,035 | \$1,109 | \$1,330 | \$1,537 | \$1,715 | \$1,892 |
| 40% Income Level | \$920 | \$986 | \$1,183 | \$1,367 | \$1,525 | \$1,682 |
| 35% Income Level | \$805 | \$862 | \$1,035 | \$1,196 | \$1,334 | \$1,472 |
| 30% Income Level | \$690 | \$739 | \$887 | \$1,025 | \$1,143 | \$1,261 |
| FRESNO | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |
| GLENN | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |
| HUMBOLDT | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |

CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE

2026

Maximum Multi-Family Tax Subsidy Projects (MTSP) Rents
for Low Income Housing Tax Credit (LIHTC) Projects
Placed in Service after January 1, 1990 (post 1989)
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 |
|-------------------|------------|---------|---------|---------|---------|---------|
| IMPERIAL | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |
| INYO | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |
| KERN | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |
| KINGS | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |
| LAKE | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |
| LASSEN | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |

CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE

2026

Maximum Multi-Family Tax Subsidy Projects (MTSP) Rents
for Low Income Housing Tax Credit (LIHTC) Projects
Placed in Service after January 1, 1990 (post 1989)
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 |
|-----------------------------|------------|---------|---------|---------|---------|---------|
| LOS ANGELES | | | | | | |
| 100% Income Level | \$2,914 | \$3,122 | \$3,746 | \$4,330 | \$4,830 | \$5,330 |
| 60% Income Level | \$1,749 | \$1,874 | \$2,248 | \$2,598 | \$2,898 | \$3,198 |
| 55% Income Level | \$1,603 | \$1,718 | \$2,061 | \$2,382 | \$2,656 | \$2,932 |
| 50% Income Level | \$1,457 | \$1,561 | \$1,873 | \$2,165 | \$2,415 | \$2,665 |
| 45% Income Level | \$1,311 | \$1,405 | \$1,686 | \$1,949 | \$2,173 | \$2,399 |
| 40% Income Level | \$1,166 | \$1,249 | \$1,499 | \$1,732 | \$1,932 | \$2,132 |
| 35% Income Level | \$1,020 | \$1,093 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 30% Income Level | \$874 | \$937 | \$1,124 | \$1,299 | \$1,449 | \$1,599 |
| MADERA | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |
| MARIN - HERA Special | | | | | | |
| 100% Income Level | \$4,214 | \$4,516 | \$5,420 | \$6,260 | \$6,984 | \$7,706 |
| 60% Income Level | \$2,529 | \$2,709 | \$3,252 | \$3,756 | \$4,191 | \$4,623 |
| 55% Income Level | \$2,318 | \$2,483 | \$2,981 | \$3,443 | \$3,841 | \$4,238 |
| 50% Income Level | \$2,107 | \$2,258 | \$2,710 | \$3,130 | \$3,492 | \$3,853 |
| 45% Income Level | \$1,896 | \$2,032 | \$2,439 | \$2,817 | \$3,143 | \$3,467 |
| 40% Income Level | \$1,686 | \$1,806 | \$2,168 | \$2,504 | \$2,794 | \$3,082 |
| 35% Income Level | \$1,475 | \$1,580 | \$1,897 | \$2,191 | \$2,444 | \$2,697 |
| 30% Income Level | \$1,264 | \$1,354 | \$1,626 | \$1,878 | \$2,095 | \$2,311 |
| MARIPOSA | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |
| MENDOCINO | | | | | | |
| 100% Income Level | \$1,746 | \$1,872 | \$2,246 | \$2,594 | \$2,894 | \$3,194 |
| 60% Income Level | \$1,048 | \$1,123 | \$1,348 | \$1,557 | \$1,737 | \$1,917 |
| 55% Income Level | \$961 | \$1,029 | \$1,236 | \$1,427 | \$1,592 | \$1,757 |
| 50% Income Level | \$873 | \$936 | \$1,123 | \$1,297 | \$1,447 | \$1,597 |
| 45% Income Level | \$786 | \$842 | \$1,011 | \$1,167 | \$1,302 | \$1,437 |
| 40% Income Level | \$699 | \$749 | \$899 | \$1,038 | \$1,158 | \$1,278 |
| 35% Income Level | \$611 | \$655 | \$786 | \$908 | \$1,013 | \$1,118 |
| 30% Income Level | \$524 | \$561 | \$674 | \$778 | \$868 | \$958 |
| MERCED | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |

**CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE
2026**

Maximum Multi-Family Tax Subsidy Projects (MTSP) Rents
for Low Income Housing Tax Credit (LIHTC) Projects
Placed in Service after January 1, 1990 (post 1989)
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 |
|------------------------------|------------|---------|---------|---------|---------|---------|
| MODOC | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |
| MONO | | | | | | |
| 100% Income Level | \$1,962 | \$2,102 | \$2,522 | \$2,918 | \$3,254 | \$3,590 |
| 60% Income Level | \$1,177 | \$1,262 | \$1,513 | \$1,751 | \$1,953 | \$2,154 |
| 55% Income Level | \$1,079 | \$1,157 | \$1,387 | \$1,605 | \$1,790 | \$1,975 |
| 50% Income Level | \$981 | \$1,051 | \$1,261 | \$1,459 | \$1,627 | \$1,795 |
| 45% Income Level | \$883 | \$946 | \$1,135 | \$1,313 | \$1,464 | \$1,616 |
| 40% Income Level | \$785 | \$841 | \$1,009 | \$1,167 | \$1,302 | \$1,436 |
| 35% Income Level | \$686 | \$736 | \$882 | \$1,021 | \$1,139 | \$1,256 |
| 30% Income Level | \$588 | \$631 | \$756 | \$875 | \$976 | \$1,077 |
| MONTEREY | | | | | | |
| 100% Income Level | \$2,736 | \$2,932 | \$3,520 | \$4,066 | \$4,536 | \$5,006 |
| 60% Income Level | \$1,642 | \$1,760 | \$2,112 | \$2,440 | \$2,722 | \$3,003 |
| 55% Income Level | \$1,505 | \$1,613 | \$1,936 | \$2,237 | \$2,495 | \$2,753 |
| 50% Income Level | \$1,368 | \$1,466 | \$1,760 | \$2,033 | \$2,268 | \$2,503 |
| 45% Income Level | \$1,231 | \$1,320 | \$1,584 | \$1,830 | \$2,041 | \$2,252 |
| 40% Income Level | \$1,095 | \$1,173 | \$1,408 | \$1,627 | \$1,815 | \$2,002 |
| 35% Income Level | \$958 | \$1,026 | \$1,232 | \$1,423 | \$1,588 | \$1,752 |
| 30% Income Level | \$821 | \$880 | \$1,056 | \$1,220 | \$1,361 | \$1,501 |
| NAPA | | | | | | |
| 100% Income Level | \$3,084 | \$3,304 | \$3,966 | \$4,584 | \$5,114 | \$5,640 |
| 60% Income Level | \$1,851 | \$1,983 | \$2,380 | \$2,751 | \$3,069 | \$3,384 |
| 55% Income Level | \$1,696 | \$1,817 | \$2,182 | \$2,521 | \$2,813 | \$3,102 |
| 50% Income Level | \$1,542 | \$1,652 | \$1,983 | \$2,292 | \$2,557 | \$2,820 |
| 45% Income Level | \$1,388 | \$1,487 | \$1,785 | \$2,063 | \$2,301 | \$2,538 |
| 40% Income Level | \$1,234 | \$1,322 | \$1,587 | \$1,834 | \$2,046 | \$2,256 |
| 35% Income Level | \$1,079 | \$1,156 | \$1,388 | \$1,604 | \$1,790 | \$1,974 |
| 30% Income Level | \$925 | \$991 | \$1,190 | \$1,375 | \$1,534 | \$1,692 |
| NEVADA - HERA Special | | | | | | |
| 100% Income Level | \$2,474 | \$2,650 | \$3,180 | \$3,674 | \$4,100 | \$4,522 |
| 60% Income Level | \$1,485 | \$1,590 | \$1,908 | \$2,205 | \$2,460 | \$2,714 |
| 55% Income Level | \$1,361 | \$1,458 | \$1,749 | \$2,021 | \$2,255 | \$2,488 |
| 50% Income Level | \$1,237 | \$1,325 | \$1,590 | \$1,837 | \$2,050 | \$2,261 |
| 45% Income Level | \$1,113 | \$1,193 | \$1,431 | \$1,653 | \$1,845 | \$2,035 |
| 40% Income Level | \$990 | \$1,060 | \$1,272 | \$1,470 | \$1,640 | \$1,809 |
| 35% Income Level | \$866 | \$927 | \$1,113 | \$1,286 | \$1,435 | \$1,583 |
| 30% Income Level | \$742 | \$795 | \$954 | \$1,102 | \$1,230 | \$1,357 |
| ORANGE | | | | | | |
| 100% Income Level | \$3,256 | \$3,490 | \$4,186 | \$4,838 | \$5,396 | \$5,956 |
| 60% Income Level | \$1,954 | \$2,094 | \$2,512 | \$2,903 | \$3,238 | \$3,573 |
| 55% Income Level | \$1,791 | \$1,919 | \$2,303 | \$2,661 | \$2,968 | \$3,275 |
| 50% Income Level | \$1,628 | \$1,745 | \$2,093 | \$2,419 | \$2,698 | \$2,978 |
| 45% Income Level | \$1,465 | \$1,570 | \$1,884 | \$2,177 | \$2,428 | \$2,680 |
| 40% Income Level | \$1,303 | \$1,396 | \$1,675 | \$1,935 | \$2,159 | \$2,382 |
| 35% Income Level | \$1,140 | \$1,221 | \$1,465 | \$1,693 | \$1,889 | \$2,084 |
| 30% Income Level | \$977 | \$1,047 | \$1,256 | \$1,451 | \$1,619 | \$1,786 |

CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE

2026

Maximum Multi-Family Tax Subsidy Projects (MTSP) Rents
for Low Income Housing Tax Credit (LIHTC) Projects
Placed in Service after January 1, 1990 (post 1989)
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 |
|-----------------------|------------|---------|---------|---------|---------|---------|
| PLACER | | | | | | |
| 100% Income Level | \$2,300 | \$2,464 | \$2,956 | \$3,416 | \$3,812 | \$4,206 |
| 60% Income Level | \$1,380 | \$1,479 | \$1,774 | \$2,050 | \$2,287 | \$2,523 |
| 55% Income Level | \$1,265 | \$1,355 | \$1,626 | \$1,879 | \$2,096 | \$2,313 |
| 50% Income Level | \$1,150 | \$1,232 | \$1,478 | \$1,708 | \$1,906 | \$2,103 |
| 45% Income Level | \$1,035 | \$1,109 | \$1,330 | \$1,537 | \$1,715 | \$1,892 |
| 40% Income Level | \$920 | \$986 | \$1,183 | \$1,367 | \$1,525 | \$1,682 |
| 35% Income Level | \$805 | \$862 | \$1,035 | \$1,196 | \$1,334 | \$1,472 |
| 30% Income Level | \$690 | \$739 | \$887 | \$1,025 | \$1,143 | \$1,261 |
| PLUMAS | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |
| RIVERSIDE | | | | | | |
| 100% Income Level | \$2,152 | \$2,306 | \$2,766 | \$3,198 | \$3,566 | \$3,936 |
| 60% Income Level | \$1,291 | \$1,383 | \$1,660 | \$1,919 | \$2,140 | \$2,362 |
| 55% Income Level | \$1,183 | \$1,268 | \$1,522 | \$1,759 | \$1,962 | \$2,165 |
| 50% Income Level | \$1,076 | \$1,153 | \$1,383 | \$1,599 | \$1,783 | \$1,968 |
| 45% Income Level | \$968 | \$1,037 | \$1,245 | \$1,439 | \$1,605 | \$1,771 |
| 40% Income Level | \$861 | \$922 | \$1,107 | \$1,279 | \$1,427 | \$1,575 |
| 35% Income Level | \$753 | \$807 | \$968 | \$1,119 | \$1,248 | \$1,378 |
| 30% Income Level | \$645 | \$691 | \$830 | \$959 | \$1,070 | \$1,181 |
| SACRAMENTO | | | | | | |
| 100% Income Level | \$2,300 | \$2,464 | \$2,956 | \$3,416 | \$3,812 | \$4,206 |
| 60% Income Level | \$1,380 | \$1,479 | \$1,774 | \$2,050 | \$2,287 | \$2,523 |
| 55% Income Level | \$1,265 | \$1,355 | \$1,626 | \$1,879 | \$2,096 | \$2,313 |
| 50% Income Level | \$1,150 | \$1,232 | \$1,478 | \$1,708 | \$1,906 | \$2,103 |
| 45% Income Level | \$1,035 | \$1,109 | \$1,330 | \$1,537 | \$1,715 | \$1,892 |
| 40% Income Level | \$920 | \$986 | \$1,183 | \$1,367 | \$1,525 | \$1,682 |
| 35% Income Level | \$805 | \$862 | \$1,035 | \$1,196 | \$1,334 | \$1,472 |
| 30% Income Level | \$690 | \$739 | \$887 | \$1,025 | \$1,143 | \$1,261 |
| SAN BENITO | | | | | | |
| 100% Income Level | \$2,572 | \$2,754 | \$3,306 | \$3,820 | \$4,262 | \$4,702 |
| 60% Income Level | \$1,543 | \$1,653 | \$1,984 | \$2,292 | \$2,557 | \$2,821 |
| 55% Income Level | \$1,414 | \$1,515 | \$1,819 | \$2,101 | \$2,344 | \$2,586 |
| 50% Income Level | \$1,286 | \$1,377 | \$1,653 | \$1,910 | \$2,131 | \$2,351 |
| 45% Income Level | \$1,157 | \$1,239 | \$1,488 | \$1,719 | \$1,918 | \$2,116 |
| 40% Income Level | \$1,029 | \$1,102 | \$1,323 | \$1,528 | \$1,705 | \$1,881 |
| 35% Income Level | \$900 | \$964 | \$1,157 | \$1,337 | \$1,491 | \$1,645 |
| 30% Income Level | \$771 | \$826 | \$992 | \$1,146 | \$1,278 | \$1,410 |
| SAN BERNARDINO | | | | | | |
| 100% Income Level | \$2,152 | \$2,306 | \$2,766 | \$3,198 | \$3,566 | \$3,936 |
| 60% Income Level | \$1,291 | \$1,383 | \$1,660 | \$1,919 | \$2,140 | \$2,362 |
| 55% Income Level | \$1,183 | \$1,268 | \$1,522 | \$1,759 | \$1,962 | \$2,165 |
| 50% Income Level | \$1,076 | \$1,153 | \$1,383 | \$1,599 | \$1,783 | \$1,968 |
| 45% Income Level | \$968 | \$1,037 | \$1,245 | \$1,439 | \$1,605 | \$1,771 |
| 40% Income Level | \$861 | \$922 | \$1,107 | \$1,279 | \$1,427 | \$1,575 |
| 35% Income Level | \$753 | \$807 | \$968 | \$1,119 | \$1,248 | \$1,378 |
| 30% Income Level | \$645 | \$691 | \$830 | \$959 | \$1,070 | \$1,181 |

CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE

2026

Maximum Multi-Family Tax Subsidy Projects (MTSP) Rents
for Low Income Housing Tax Credit (LIHTC) Projects
Placed in Service after January 1, 1990 (post 1989)
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 |
|-------------------------------------|------------|---------|---------|---------|---------|---------|
| SAN DIEGO | | | | | | |
| 100% Income Level | \$3,062 | \$3,280 | \$3,936 | \$4,546 | \$5,072 | \$5,596 |
| 60% Income Level | \$1,837 | \$1,968 | \$2,362 | \$2,728 | \$3,043 | \$3,358 |
| 55% Income Level | \$1,684 | \$1,804 | \$2,165 | \$2,501 | \$2,789 | \$3,078 |
| 50% Income Level | \$1,531 | \$1,640 | \$1,968 | \$2,273 | \$2,536 | \$2,798 |
| 45% Income Level | \$1,378 | \$1,476 | \$1,771 | \$2,046 | \$2,282 | \$2,518 |
| 40% Income Level | \$1,225 | \$1,312 | \$1,575 | \$1,819 | \$2,029 | \$2,239 |
| 35% Income Level | \$1,071 | \$1,148 | \$1,378 | \$1,591 | \$1,775 | \$1,959 |
| 30% Income Level | \$918 | \$984 | \$1,181 | \$1,364 | \$1,521 | \$1,679 |
| SAN FRANCISCO - HERA Special | | | | | | |
| 100% Income Level | \$4,214 | \$4,516 | \$5,420 | \$6,260 | \$6,984 | \$7,706 |
| 60% Income Level | \$2,529 | \$2,709 | \$3,252 | \$3,756 | \$4,191 | \$4,623 |
| 55% Income Level | \$2,318 | \$2,483 | \$2,981 | \$3,443 | \$3,841 | \$4,238 |
| 50% Income Level | \$2,107 | \$2,258 | \$2,710 | \$3,130 | \$3,492 | \$3,853 |
| 45% Income Level | \$1,896 | \$2,032 | \$2,439 | \$2,817 | \$3,143 | \$3,467 |
| 40% Income Level | \$1,686 | \$1,806 | \$2,168 | \$2,504 | \$2,794 | \$3,082 |
| 35% Income Level | \$1,475 | \$1,580 | \$1,897 | \$2,191 | \$2,444 | \$2,697 |
| 30% Income Level | \$1,264 | \$1,354 | \$1,626 | \$1,878 | \$2,095 | \$2,311 |
| SAN JOAQUIN | | | | | | |
| 100% Income Level | \$1,892 | \$2,026 | \$2,432 | \$2,810 | \$3,134 | \$3,460 |
| 60% Income Level | \$1,135 | \$1,216 | \$1,459 | \$1,686 | \$1,881 | \$2,076 |
| 55% Income Level | \$1,040 | \$1,115 | \$1,337 | \$1,546 | \$1,724 | \$1,903 |
| 50% Income Level | \$946 | \$1,013 | \$1,216 | \$1,405 | \$1,567 | \$1,730 |
| 45% Income Level | \$851 | \$912 | \$1,094 | \$1,265 | \$1,410 | \$1,557 |
| 40% Income Level | \$757 | \$811 | \$973 | \$1,124 | \$1,254 | \$1,384 |
| 35% Income Level | \$662 | \$709 | \$851 | \$983 | \$1,097 | \$1,211 |
| 30% Income Level | \$567 | \$608 | \$729 | \$843 | \$940 | \$1,038 |
| SAN LUIS OBISPO | | | | | | |
| 100% Income Level | \$2,674 | \$2,866 | \$3,400 | \$3,974 | \$4,434 | \$4,892 |
| 60% Income Level | \$1,605 | \$1,719 | \$2,040 | \$2,385 | \$2,661 | \$2,935 |
| 55% Income Level | \$1,471 | \$1,576 | \$1,870 | \$2,186 | \$2,439 | \$2,690 |
| 50% Income Level | \$1,337 | \$1,433 | \$1,700 | \$1,987 | \$2,217 | \$2,446 |
| 45% Income Level | \$1,203 | \$1,289 | \$1,530 | \$1,788 | \$1,995 | \$2,201 |
| 40% Income Level | \$1,070 | \$1,146 | \$1,360 | \$1,590 | \$1,774 | \$1,957 |
| 35% Income Level | \$936 | \$1,003 | \$1,190 | \$1,391 | \$1,552 | \$1,712 |
| 30% Income Level | \$802 | \$859 | \$1,020 | \$1,192 | \$1,330 | \$1,467 |
| SAN MATEO - HERA Special | | | | | | |
| 100% Income Level | \$4,214 | \$4,516 | \$5,420 | \$6,260 | \$6,984 | \$7,706 |
| 60% Income Level | \$2,529 | \$2,709 | \$3,252 | \$3,756 | \$4,191 | \$4,623 |
| 55% Income Level | \$2,318 | \$2,483 | \$2,981 | \$3,443 | \$3,841 | \$4,238 |
| 50% Income Level | \$2,107 | \$2,258 | \$2,710 | \$3,130 | \$3,492 | \$3,853 |
| 45% Income Level | \$1,896 | \$2,032 | \$2,439 | \$2,817 | \$3,143 | \$3,467 |
| 40% Income Level | \$1,686 | \$1,806 | \$2,168 | \$2,504 | \$2,794 | \$3,082 |
| 35% Income Level | \$1,475 | \$1,580 | \$1,897 | \$2,191 | \$2,444 | \$2,697 |
| 30% Income Level | \$1,264 | \$1,354 | \$1,626 | \$1,878 | \$2,095 | \$2,311 |
| SANTA BARBARA | | | | | | |
| 100% Income Level | \$3,186 | \$3,414 | \$4,096 | \$4,734 | \$5,282 | \$5,828 |
| 60% Income Level | \$1,912 | \$2,049 | \$2,458 | \$2,841 | \$3,169 | \$3,497 |
| 55% Income Level | \$1,753 | \$1,878 | \$2,253 | \$2,604 | \$2,905 | \$3,205 |
| 50% Income Level | \$1,593 | \$1,707 | \$2,048 | \$2,367 | \$2,641 | \$2,914 |
| 45% Income Level | \$1,434 | \$1,536 | \$1,843 | \$2,130 | \$2,377 | \$2,622 |
| 40% Income Level | \$1,275 | \$1,366 | \$1,639 | \$1,894 | \$2,113 | \$2,331 |
| 35% Income Level | \$1,115 | \$1,195 | \$1,434 | \$1,657 | \$1,848 | \$2,040 |
| 30% Income Level | \$956 | \$1,024 | \$1,229 | \$1,420 | \$1,584 | \$1,748 |

CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE

2026

Maximum Multi-Family Tax Subsidy Projects (MTSP) Rents
for Low Income Housing Tax Credit (LIHTC) Projects
Placed in Service after January 1, 1990 (post 1989)
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 |
|-----------------------------------|------------|---------|---------|---------|---------|---------|
| SANTA CLARA - HERA Special | | | | | | |
| 100% Income Level | \$3,902 | \$4,180 | \$5,016 | \$5,796 | \$6,464 | \$7,132 |
| 60% Income Level | \$2,341 | \$2,508 | \$3,010 | \$3,477 | \$3,879 | \$4,280 |
| 55% Income Level | \$2,146 | \$2,299 | \$2,759 | \$3,187 | \$3,555 | \$3,923 |
| 50% Income Level | \$1,951 | \$2,090 | \$2,508 | \$2,898 | \$3,232 | \$3,566 |
| 45% Income Level | \$1,756 | \$1,881 | \$2,257 | \$2,608 | \$2,909 | \$3,210 |
| 40% Income Level | \$1,561 | \$1,672 | \$2,007 | \$2,318 | \$2,586 | \$2,853 |
| 35% Income Level | \$1,365 | \$1,463 | \$1,756 | \$2,028 | \$2,262 | \$2,496 |
| 30% Income Level | \$1,170 | \$1,254 | \$1,505 | \$1,738 | \$1,939 | \$2,140 |
| SANTA CRUZ | | | | | | |
| 100% Income Level | \$3,806 | \$4,078 | \$4,894 | \$5,654 | \$6,306 | \$6,960 |
| 60% Income Level | \$2,284 | \$2,447 | \$2,937 | \$3,393 | \$3,784 | \$4,176 |
| 55% Income Level | \$2,094 | \$2,243 | \$2,692 | \$3,110 | \$3,469 | \$3,828 |
| 50% Income Level | \$1,903 | \$2,039 | \$2,447 | \$2,827 | \$3,153 | \$3,480 |
| 45% Income Level | \$1,713 | \$1,835 | \$2,202 | \$2,544 | \$2,838 | \$3,132 |
| 40% Income Level | \$1,523 | \$1,631 | \$1,958 | \$2,262 | \$2,523 | \$2,784 |
| 35% Income Level | \$1,332 | \$1,427 | \$1,713 | \$1,979 | \$2,207 | \$2,436 |
| 30% Income Level | \$1,142 | \$1,223 | \$1,468 | \$1,696 | \$1,892 | \$2,088 |
| SHASTA | | | | | | |
| 100% Income Level | \$1,702 | \$1,822 | \$2,190 | \$2,530 | \$2,822 | \$3,114 |
| 60% Income Level | \$1,021 | \$1,094 | \$1,314 | \$1,518 | \$1,693 | \$1,869 |
| 55% Income Level | \$936 | \$1,003 | \$1,204 | \$1,391 | \$1,552 | \$1,713 |
| 50% Income Level | \$851 | \$911 | \$1,095 | \$1,265 | \$1,411 | \$1,557 |
| 45% Income Level | \$766 | \$820 | \$985 | \$1,138 | \$1,270 | \$1,401 |
| 40% Income Level | \$681 | \$729 | \$876 | \$1,012 | \$1,129 | \$1,246 |
| 35% Income Level | \$595 | \$638 | \$766 | \$885 | \$987 | \$1,090 |
| 30% Income Level | \$510 | \$547 | \$657 | \$759 | \$846 | \$934 |
| SIERRA | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |
| SISKIYOU | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |
| SOLANO - HERA Special | | | | | | |
| 100% Income Level | \$2,404 | \$2,576 | \$3,092 | \$3,572 | \$3,984 | \$4,396 |
| 60% Income Level | \$1,443 | \$1,546 | \$1,855 | \$2,143 | \$2,391 | \$2,638 |
| 55% Income Level | \$1,322 | \$1,417 | \$1,700 | \$1,964 | \$2,191 | \$2,418 |
| 50% Income Level | \$1,202 | \$1,288 | \$1,546 | \$1,786 | \$1,992 | \$2,198 |
| 45% Income Level | \$1,082 | \$1,159 | \$1,391 | \$1,607 | \$1,793 | \$1,978 |
| 40% Income Level | \$962 | \$1,031 | \$1,237 | \$1,429 | \$1,594 | \$1,759 |
| 35% Income Level | \$841 | \$902 | \$1,082 | \$1,250 | \$1,394 | \$1,539 |
| 30% Income Level | \$721 | \$773 | \$927 | \$1,071 | \$1,195 | \$1,319 |

CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE

2026

Maximum Multi-Family Tax Subsidy Projects (MTSP) Rents
for Low Income Housing Tax Credit (LIHTC) Projects
Placed in Service after January 1, 1990 (post 1989)
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 |
|-------------------|-------------------|-------------|-------------|-------------|-------------|-------------|
| SONOMA | | | | | | |
| 100% Income Level | \$2,884 | \$3,090 | \$3,710 | \$4,284 | \$4,780 | \$5,274 |
| 60% Income Level | \$1,731 | \$1,854 | \$2,226 | \$2,571 | \$2,868 | \$3,165 |
| 55% Income Level | \$1,586 | \$1,700 | \$2,040 | \$2,356 | \$2,629 | \$2,901 |
| 50% Income Level | \$1,442 | \$1,545 | \$1,855 | \$2,142 | \$2,390 | \$2,637 |
| 45% Income Level | \$1,298 | \$1,391 | \$1,669 | \$1,928 | \$2,151 | \$2,373 |
| 40% Income Level | \$1,154 | \$1,236 | \$1,484 | \$1,714 | \$1,912 | \$2,110 |
| 35% Income Level | \$1,009 | \$1,081 | \$1,298 | \$1,499 | \$1,673 | \$1,846 |
| 30% Income Level | \$865 | \$927 | \$1,113 | \$1,285 | \$1,434 | \$1,582 |
| STANISLAUS | | | | | | |
| 100% Income Level | \$1,794 | \$1,922 | \$2,306 | \$2,664 | \$2,972 | \$3,280 |
| 60% Income Level | \$1,077 | \$1,153 | \$1,384 | \$1,599 | \$1,783 | \$1,968 |
| 55% Income Level | \$987 | \$1,057 | \$1,269 | \$1,465 | \$1,634 | \$1,804 |
| 50% Income Level | \$897 | \$961 | \$1,153 | \$1,332 | \$1,486 | \$1,640 |
| 45% Income Level | \$807 | \$865 | \$1,038 | \$1,199 | \$1,337 | \$1,476 |
| 40% Income Level | \$718 | \$769 | \$923 | \$1,066 | \$1,189 | \$1,312 |
| 35% Income Level | \$628 | \$672 | \$807 | \$932 | \$1,040 | \$1,148 |
| 30% Income Level | \$538 | \$576 | \$692 | \$799 | \$891 | \$984 |
| SUTTER | | | | | | |
| 100% Income Level | \$1,784 | \$1,912 | \$2,294 | \$2,650 | \$2,956 | \$3,262 |
| 60% Income Level | \$1,071 | \$1,147 | \$1,377 | \$1,590 | \$1,774 | \$1,957 |
| 55% Income Level | \$981 | \$1,051 | \$1,262 | \$1,457 | \$1,626 | \$1,794 |
| 50% Income Level | \$892 | \$956 | \$1,147 | \$1,325 | \$1,478 | \$1,631 |
| 45% Income Level | \$803 | \$860 | \$1,032 | \$1,192 | \$1,330 | \$1,468 |
| 40% Income Level | \$714 | \$765 | \$918 | \$1,060 | \$1,183 | \$1,305 |
| 35% Income Level | \$624 | \$669 | \$803 | \$927 | \$1,035 | \$1,141 |
| 30% Income Level | \$535 | \$573 | \$688 | \$795 | \$887 | \$978 |
| TEHAMA | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |
| TRINITY | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |
| TULARE | | | | | | |
| 100% Income Level | \$1,700 | \$1,820 | \$2,184 | \$2,524 | \$2,816 | \$3,108 |
| 60% Income Level | \$1,020 | \$1,092 | \$1,311 | \$1,515 | \$1,690 | \$1,865 |
| 55% Income Level | \$935 | \$1,001 | \$1,201 | \$1,388 | \$1,549 | \$1,709 |
| 50% Income Level | \$850 | \$910 | \$1,092 | \$1,262 | \$1,408 | \$1,554 |
| 45% Income Level | \$765 | \$819 | \$983 | \$1,136 | \$1,267 | \$1,398 |
| 40% Income Level | \$680 | \$728 | \$874 | \$1,010 | \$1,127 | \$1,243 |
| 35% Income Level | \$595 | \$637 | \$764 | \$883 | \$986 | \$1,088 |
| 30% Income Level | \$510 | \$546 | \$655 | \$757 | \$845 | \$932 |

CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE

2026

Maximum Multi-Family Tax Subsidy Projects (MTSP) Rents
for Low Income Housing Tax Credit (LIHTC) Projects
Placed in Service after January 1, 1990 (post 1989)
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 |
|-------------------|------------|---------|---------|---------|---------|---------|
| TUOLUMNE | | | | | | |
| 100% Income Level | \$1,790 | \$1,916 | \$2,300 | \$2,656 | \$2,964 | \$3,272 |
| 60% Income Level | \$1,074 | \$1,150 | \$1,380 | \$1,594 | \$1,779 | \$1,963 |
| 55% Income Level | \$984 | \$1,054 | \$1,265 | \$1,461 | \$1,630 | \$1,799 |
| 50% Income Level | \$895 | \$958 | \$1,150 | \$1,328 | \$1,482 | \$1,636 |
| 45% Income Level | \$805 | \$862 | \$1,035 | \$1,195 | \$1,334 | \$1,472 |
| 40% Income Level | \$716 | \$767 | \$920 | \$1,063 | \$1,186 | \$1,309 |
| 35% Income Level | \$626 | \$671 | \$805 | \$930 | \$1,037 | \$1,145 |
| 30% Income Level | \$537 | \$575 | \$690 | \$797 | \$889 | \$981 |
| VENTURA | | | | | | |
| 100% Income Level | \$2,746 | \$2,942 | \$3,532 | \$4,082 | \$4,554 | \$5,024 |
| 60% Income Level | \$1,648 | \$1,766 | \$2,119 | \$2,449 | \$2,733 | \$3,015 |
| 55% Income Level | \$1,511 | \$1,619 | \$1,942 | \$2,245 | \$2,505 | \$2,763 |
| 50% Income Level | \$1,373 | \$1,471 | \$1,766 | \$2,041 | \$2,277 | \$2,512 |
| 45% Income Level | \$1,236 | \$1,324 | \$1,589 | \$1,837 | \$2,049 | \$2,261 |
| 40% Income Level | \$1,099 | \$1,177 | \$1,413 | \$1,633 | \$1,822 | \$2,010 |
| 35% Income Level | \$961 | \$1,030 | \$1,236 | \$1,428 | \$1,594 | \$1,758 |
| 30% Income Level | \$824 | \$883 | \$1,059 | \$1,224 | \$1,366 | \$1,507 |
| YOLO | | | | | | |
| 100% Income Level | \$2,254 | \$2,422 | \$2,916 | \$3,370 | \$3,760 | \$4,148 |
| 60% Income Level | \$1,353 | \$1,454 | \$1,750 | \$2,022 | \$2,256 | \$2,489 |
| 55% Income Level | \$1,240 | \$1,333 | \$1,604 | \$1,853 | \$2,068 | \$2,281 |
| 50% Income Level | \$1,127 | \$1,211 | \$1,458 | \$1,685 | \$1,880 | \$2,074 |
| 45% Income Level | \$1,014 | \$1,090 | \$1,312 | \$1,516 | \$1,692 | \$1,866 |
| 40% Income Level | \$902 | \$969 | \$1,167 | \$1,348 | \$1,504 | \$1,659 |
| 35% Income Level | \$789 | \$848 | \$1,021 | \$1,179 | \$1,316 | \$1,452 |
| 30% Income Level | \$676 | \$727 | \$875 | \$1,011 | \$1,128 | \$1,244 |
| YUBA | | | | | | |
| 100% Income Level | \$1,784 | \$1,912 | \$2,294 | \$2,650 | \$2,956 | \$3,262 |
| 60% Income Level | \$1,071 | \$1,147 | \$1,377 | \$1,590 | \$1,774 | \$1,957 |
| 55% Income Level | \$981 | \$1,051 | \$1,262 | \$1,457 | \$1,626 | \$1,794 |
| 50% Income Level | \$892 | \$956 | \$1,147 | \$1,325 | \$1,478 | \$1,631 |
| 45% Income Level | \$803 | \$860 | \$1,032 | \$1,192 | \$1,330 | \$1,468 |
| 40% Income Level | \$714 | \$765 | \$918 | \$1,060 | \$1,183 | \$1,305 |
| 35% Income Level | \$624 | \$669 | \$803 | \$927 | \$1,035 | \$1,141 |
| 30% Income Level | \$535 | \$573 | \$688 | \$795 | \$887 | \$978 |