

**Multifamily Housing Programs  
2026 MTSP HERA Special Income Limits - Effective May 1, 2026**

The Housing and Economic Recovery Act of 2008 (HERA) directed HUD beginning in 2009 to publish separate income limits specifically calculated for Multifamily Tax Subsidy Projects (MTSPs). These 2025 MTSP HERA Special Income Limits apply to MTSPs located within Marin, Nevada, San Francisco, San Mateo, Santa Clara, or Solano county and Placed In Service (PIS) prior to 1/1/09. A different set of Income Limits (2026 MTSP Regular Income Limits) are applicable to MTSPs located in within Marin, Nevada, San Francisco, San Mateo, Santa Clara, or Solano county (HERA Special counties) and PIS on or after 1/1/09, and MTSPs located within all other counties.

**VHHP restricts some units to Extremely Low Income households. Use 30% AMI income limits for these units.**

County	1 Person	2 Person	3 Person	4 Person	5 Person	6 Person	7 Person	8 Person
<b>MARIN</b>								
100% Income Level	\$168,600	\$192,700	\$216,800	\$240,800	\$260,100	\$279,400	\$298,600	\$317,900
60% Income Level	\$101,160	\$115,620	\$130,080	\$144,480	\$156,060	\$167,640	\$179,160	\$190,740
55% Income Level	\$92,730	\$105,985	\$119,240	\$132,440	\$143,055	\$153,670	\$164,230	\$174,845
50% Income Level	\$84,300	\$96,350	\$108,400	\$120,400	\$130,050	\$139,700	\$149,300	\$158,950
45% Income Level	\$75,870	\$86,715	\$97,560	\$108,360	\$117,045	\$125,730	\$134,370	\$143,055
40% Income Level	\$67,440	\$77,080	\$86,720	\$96,320	\$104,040	\$111,760	\$119,440	\$127,160
35% Income Level	\$59,010	\$67,445	\$75,880	\$84,280	\$91,035	\$97,790	\$104,510	\$111,265
30% Income Level	\$50,580	\$57,810	\$65,040	\$72,240	\$78,030	\$83,820	\$89,580	\$95,370
25% Income Level	\$42,150	\$48,175	\$54,200	\$60,200	\$65,025	\$69,850	\$74,650	\$79,475
20% Income Level	\$33,720	\$38,540	\$43,360	\$48,160	\$52,020	\$55,880	\$59,720	\$63,580
15% Income Level	\$25,290	\$28,905	\$32,520	\$36,120	\$39,015	\$41,910	\$44,790	\$47,685
<b>NEVADA</b>								
100% Income Level	\$99,000	\$113,100	\$127,200	\$141,300	\$152,700	\$164,000	\$175,300	\$186,600
60% Income Level	\$59,400	\$67,860	\$76,320	\$84,780	\$91,620	\$98,400	\$105,180	\$111,960
55% Income Level	\$54,450	\$62,205	\$69,960	\$77,715	\$83,985	\$90,200	\$96,415	\$102,630
50% Income Level	\$49,500	\$56,550	\$63,600	\$70,650	\$76,350	\$82,000	\$87,650	\$93,300
45% Income Level	\$44,550	\$50,895	\$57,240	\$63,585	\$68,715	\$73,800	\$78,885	\$83,970
40% Income Level	\$39,600	\$45,240	\$50,880	\$56,520	\$61,080	\$65,600	\$70,120	\$74,640
35% Income Level	\$34,650	\$39,585	\$44,520	\$49,455	\$53,445	\$57,400	\$61,355	\$65,310
30% Income Level	\$29,700	\$33,930	\$38,160	\$42,390	\$45,810	\$49,200	\$52,590	\$55,980
25% Income Level	\$24,750	\$28,275	\$31,800	\$35,325	\$38,175	\$41,000	\$43,825	\$46,650
20% Income Level	\$19,800	\$22,620	\$25,440	\$28,260	\$30,540	\$32,800	\$35,060	\$37,320
15% Income Level	\$14,850	\$16,965	\$19,080	\$21,195	\$22,905	\$24,600	\$26,295	\$27,990
<b>SAN FRANCISCO</b>								
100% Income Level	\$168,600	\$192,700	\$216,800	\$240,800	\$260,100	\$279,400	\$298,600	\$317,900
60% Income Level	\$101,160	\$115,620	\$130,080	\$144,480	\$156,060	\$167,640	\$179,160	\$190,740
55% Income Level	\$92,730	\$105,985	\$119,240	\$132,440	\$143,055	\$153,670	\$164,230	\$174,845
50% Income Level	\$84,300	\$96,350	\$108,400	\$120,400	\$130,050	\$139,700	\$149,300	\$158,950
45% Income Level	\$75,870	\$86,715	\$97,560	\$108,360	\$117,045	\$125,730	\$134,370	\$143,055
40% Income Level	\$67,440	\$77,080	\$86,720	\$96,320	\$104,040	\$111,760	\$119,440	\$127,160
35% Income Level	\$59,010	\$67,445	\$75,880	\$84,280	\$91,035	\$97,790	\$104,510	\$111,265
30% Income Level	\$50,580	\$57,810	\$65,040	\$72,240	\$78,030	\$83,820	\$89,580	\$95,370
25% Income Level	\$42,150	\$48,175	\$54,200	\$60,200	\$65,025	\$69,850	\$74,650	\$79,475
20% Income Level	\$33,720	\$38,540	\$43,360	\$48,160	\$52,020	\$55,880	\$59,720	\$63,580
15% Income Level	\$25,290	\$28,905	\$32,520	\$36,120	\$39,015	\$41,910	\$44,790	\$47,685
<b>SAN MATEO</b>								
100% Income Level	\$168,600	\$192,700	\$216,800	\$240,800	\$260,100	\$279,400	\$298,600	\$317,900
60% Income Level	\$101,160	\$115,620	\$130,080	\$144,480	\$156,060	\$167,640	\$179,160	\$190,740
55% Income Level	\$92,730	\$105,985	\$119,240	\$132,440	\$143,055	\$153,670	\$164,230	\$174,845
50% Income Level	\$84,300	\$96,350	\$108,400	\$120,400	\$130,050	\$139,700	\$149,300	\$158,950
45% Income Level	\$75,870	\$86,715	\$97,560	\$108,360	\$117,045	\$125,730	\$134,370	\$143,055
40% Income Level	\$67,440	\$77,080	\$86,720	\$96,320	\$104,040	\$111,760	\$119,440	\$127,160
35% Income Level	\$59,010	\$67,445	\$75,880	\$84,280	\$91,035	\$97,790	\$104,510	\$111,265
30% Income Level	\$50,580	\$57,810	\$65,040	\$72,240	\$78,030	\$83,820	\$89,580	\$95,370
25% Income Level	\$42,150	\$48,175	\$54,200	\$60,200	\$65,025	\$69,850	\$74,650	\$79,475
20% Income Level	\$33,720	\$38,540	\$43,360	\$48,160	\$52,020	\$55,880	\$59,720	\$63,580
15% Income Level	\$25,290	\$28,905	\$32,520	\$36,120	\$39,015	\$41,910	\$44,790	\$47,685
<b>SANTA CLARA</b>								
100% Income Level	\$156,100	\$178,400	\$200,700	\$222,900	\$240,800	\$258,600	\$276,400	\$294,300
60% Income Level	\$93,660	\$107,040	\$120,420	\$133,740	\$144,480	\$155,160	\$165,840	\$176,580
55% Income Level	\$85,855	\$98,120	\$110,385	\$122,595	\$132,440	\$142,230	\$152,020	\$161,865
50% Income Level	\$78,050	\$89,200	\$100,350	\$111,450	\$120,400	\$129,300	\$138,200	\$147,150
45% Income Level	\$70,245	\$80,280	\$90,315	\$100,305	\$108,360	\$116,370	\$124,380	\$132,435
40% Income Level	\$62,440	\$71,360	\$80,280	\$89,160	\$96,320	\$103,440	\$110,560	\$117,720
35% Income Level	\$54,635	\$62,440	\$70,245	\$78,015	\$84,280	\$90,510	\$96,740	\$103,005
30% Income Level	\$46,830	\$53,520	\$60,210	\$66,870	\$72,240	\$77,580	\$82,920	\$88,290
25% Income Level	\$39,025	\$44,600	\$50,175	\$55,725	\$60,200	\$64,650	\$69,100	\$73,575
20% Income Level	\$31,220	\$35,680	\$40,140	\$44,580	\$48,160	\$51,720	\$55,280	\$58,860
15% Income Level	\$23,415	\$26,760	\$30,105	\$33,435	\$36,120	\$38,790	\$41,460	\$44,145
<b>SOLANO</b>								
100% Income Level	\$96,200	\$110,000	\$123,700	\$137,400	\$148,400	\$159,400	\$170,400	\$181,400
60% Income Level	\$57,720	\$66,000	\$74,220	\$82,440	\$89,040	\$95,640	\$102,240	\$108,840
55% Income Level	\$52,910	\$60,500	\$68,035	\$75,570	\$81,620	\$87,670	\$93,720	\$99,770
50% Income Level	\$48,100	\$55,000	\$61,850	\$68,700	\$74,200	\$79,700	\$85,200	\$90,700
45% Income Level	\$43,290	\$49,500	\$55,665	\$61,830	\$66,780	\$71,730	\$76,680	\$81,630
40% Income Level	\$38,480	\$44,000	\$49,480	\$54,960	\$59,360	\$63,760	\$68,160	\$72,560
35% Income Level	\$33,670	\$38,500	\$43,295	\$48,090	\$51,940	\$55,790	\$59,640	\$63,490
30% Income Level	\$28,860	\$33,000	\$37,110	\$41,220	\$44,520	\$47,820	\$51,120	\$54,420
25% Income Level	\$24,050	\$27,500	\$30,925	\$34,350	\$37,100	\$39,850	\$42,600	\$45,350
20% Income Level	\$19,240	\$22,000	\$24,740	\$27,480	\$29,680	\$31,880	\$34,080	\$36,280
15% Income Level	\$14,430	\$16,500	\$18,555	\$20,610	\$22,260	\$23,910	\$25,560	\$27,210

**Multifamily Housing Programs**  
**2026 MTSP HERA Special Rent Limits, gross rent including utility allowance**  
**Effective May 1, 2026**

The Housing and Economic Recovery Act of 2008 (HERA) directed HUD beginning in 2009 to publish separate income limits specifically calculated for Multifamily Tax Subsidy Projects (MTSPs). These 2026 MTSP HERA Special Rent Limits apply to MTSPs located within Marin, Nevada, San Francisco, San Mateo, Santa Clara, or Solano county and Placed In Service (PIS) prior to 1/1/09. A different set of Rent Limits (2026 MTSP Regular Rent Limits) are applicable to MTSPs located in these six counties (HERA Special counties) and PIS on or after 1/1/09, and MTSPs located within all other counties.

**VHHP restricts some units to Extremely Low Income households. Use 30% AMI rent limits for these units.**

County	Efficiency	1 BR	2 BR	3 BR	4 BR
<b>MARIN</b>					
100% Income Level	\$4,214	\$4,516	\$5,420	\$6,260	\$6,984
60% Income Level	\$2,529	\$2,709	\$3,252	\$3,756	\$4,191
55% Income Level	\$2,318	\$2,483	\$2,981	\$3,443	\$3,841
50% Income Level	\$2,107	\$2,258	\$2,710	\$3,130	\$3,492
45% Income Level	\$1,896	\$2,032	\$2,439	\$2,817	\$3,143
40% Income Level	\$1,686	\$1,806	\$2,168	\$2,504	\$2,794
35% Income Level	\$1,475	\$1,580	\$1,897	\$2,191	\$2,444
30% Income Level	\$1,264	\$1,354	\$1,626	\$1,878	\$2,095
25% Income Level	\$1,053	\$1,129	\$1,355	\$1,565	\$1,746
20% Income Level	\$843	\$903	\$1,084	\$1,252	\$1,397
15% Income Level	\$632	\$677	\$813	\$939	\$1,047
<b>NEVADA</b>					
100% Income Level	\$2,474	\$2,650	\$3,180	\$3,674	\$4,100
60% Income Level	\$1,485	\$1,590	\$1,908	\$2,205	\$2,460
55% Income Level	\$1,361	\$1,458	\$1,749	\$2,021	\$2,255
50% Income Level	\$1,237	\$1,325	\$1,590	\$1,837	\$2,050
45% Income Level	\$1,113	\$1,193	\$1,431	\$1,653	\$1,845
40% Income Level	\$990	\$1,060	\$1,272	\$1,470	\$1,640
35% Income Level	\$866	\$927	\$1,113	\$1,286	\$1,435
30% Income Level	\$742	\$795	\$954	\$1,102	\$1,230
25% Income Level	\$618	\$662	\$795	\$918	\$1,025
20% Income Level	\$495	\$530	\$636	\$735	\$820
15% Income Level	\$371	\$397	\$477	\$551	\$615
<b>SAN FRANCISCO</b>					
100% Income Level	\$4,214	\$4,516	\$5,420	\$6,260	\$6,984
60% Income Level	\$2,529	\$2,709	\$3,252	\$3,756	\$4,191
55% Income Level	\$2,318	\$2,483	\$2,981	\$3,443	\$3,841
50% Income Level	\$2,107	\$2,258	\$2,710	\$3,130	\$3,492
45% Income Level	\$1,896	\$2,032	\$2,439	\$2,817	\$3,143
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35% Income Level	\$1,475	\$1,580	\$1,897	\$2,191	\$2,444
30% Income Level	\$1,264	\$1,354	\$1,626	\$1,878	\$2,095
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20% Income Level	\$843	\$903	\$1,084	\$1,252	\$1,397
15% Income Level	\$632	\$677	\$813	\$939	\$1,047
<b>SAN MATEO</b>					
100% Income Level	\$4,214	\$4,516	\$5,420	\$6,260	\$6,984
60% Income Level	\$2,529	\$2,709	\$3,252	\$3,756	\$4,191
55% Income Level	\$2,318	\$2,483	\$2,981	\$3,443	\$3,841
50% Income Level	\$2,107	\$2,258	\$2,710	\$3,130	\$3,492
45% Income Level	\$1,896	\$2,032	\$2,439	\$2,817	\$3,143
40% Income Level	\$1,686	\$1,806	\$2,168	\$2,504	\$2,794
35% Income Level	\$1,475	\$1,580	\$1,897	\$2,191	\$2,444
30% Income Level	\$1,264	\$1,354	\$1,626	\$1,878	\$2,095
25% Income Level	\$1,053	\$1,129	\$1,355	\$1,565	\$1,746
20% Income Level	\$843	\$903	\$1,084	\$1,252	\$1,397
15% Income Level	\$632	\$677	\$813	\$939	\$1,047
<b>SANTA CLARA</b>					
100% Income Level	\$3,902	\$4,180	\$5,016	\$5,796	\$6,464
60% Income Level	\$2,341	\$2,508	\$3,010	\$3,477	\$3,879
55% Income Level	\$2,146	\$2,299	\$2,759	\$3,187	\$3,555
50% Income Level	\$1,951	\$2,090	\$2,508	\$2,898	\$3,232
45% Income Level	\$1,756	\$1,881	\$2,257	\$2,608	\$2,909
40% Income Level	\$1,561	\$1,672	\$2,007	\$2,318	\$2,586
35% Income Level	\$1,365	\$1,463	\$1,756	\$2,028	\$2,262
30% Income Level	\$1,170	\$1,254	\$1,505	\$1,738	\$1,939
25% Income Level	\$975	\$1,045	\$1,254	\$1,449	\$1,616
20% Income Level	\$780	\$836	\$1,003	\$1,159	\$1,293
15% Income Level	\$585	\$627	\$752	\$869	\$969
<b>SOLANO</b>					
100% Income Level	\$2,404	\$2,576	\$3,092	\$3,572	\$3,984
60% Income Level	\$1,443	\$1,546	\$1,855	\$2,143	\$2,391
55% Income Level	\$1,322	\$1,417	\$1,700	\$1,964	\$2,191
50% Income Level	\$1,202	\$1,288	\$1,546	\$1,786	\$1,992
45% Income Level	\$1,082	\$1,159	\$1,391	\$1,607	\$1,793
40% Income Level	\$962	\$1,031	\$1,237	\$1,429	\$1,594
35% Income Level	\$841	\$902	\$1,082	\$1,250	\$1,394
30% Income Level	\$721	\$773	\$927	\$1,071	\$1,195
25% Income Level	\$601	\$644	\$773	\$893	\$996
20% Income Level	\$481	\$515	\$618	\$714	\$797
15% Income Level	\$360	\$386	\$463	\$535	\$597