



2013 -- Income Limits for LIHTC & Tax-Exempt Bonds Lane County, Oregon



For more detailed MTSP income limit information, please visit HUDs website:

<http://www.huduser.org/portal/datasets/mtsp.html>

Actual 2013 Median ³	\$56,300	
Actual 2012 Median ³	\$59,200	
Ntnl Non-Metro 2013 Median	\$52,400	<i>(applies to 9% credits only in non-metro areas)</i>
2013 HERA Special Median	\$59,200	<i>(applies to projects in existence before January 1, 2009)</i>

Median Incomes calculated based on a 4-person household

What Income Limit Should You Use?

Is the location considered RURAL by USDA? (if yes, it is eligible to use the Ntnl Non-Metro Median for 9% projects)¹

Not All Lane County is considered urban within it's major cities, to verify your address and accuracy, please visit:

<http://eligibility.sc.egov.usda.gov/eligibility/welcomeAction.do?pageAction=sfp&NavKey=property@12>

--The following income limits indicate the highest income limit allowable--

Did the project exist ² in 2008?	If NO, did it exist ² : Between Jan 1, 2009 - Dec 10, 2012	If NO, did it exist ² : On or After Dec 11th 2012
-- If it's a 4% Tax Credit Project Use: HERA Special 2013	-- If it's a 4% Tax Credit Project Use: Actual Incomes 2012	-- If it's a 4% Tax Credit Project Use: Actual Incomes 2013
-- If it's a 9% Tax Credit Project Use: HERA Special 2013	-- If it's a 9% Tax Credit Project Use: Actual Incomes 2012	-- If it's a 9% Tax Credit Project Use: Actual Incomes 2013

Actual Income Limits 2013								
Actual Inconr	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$11,850	\$13,530	\$15,210	\$16,890	\$18,270	\$19,620	\$20,970	\$22,320
35%	\$13,825	\$15,785	\$17,745	\$19,705	\$21,315	\$22,890	\$24,465	\$26,040
40%	\$15,800	\$18,040	\$20,280	\$22,520	\$24,360	\$26,160	\$27,960	\$29,760
45%	\$17,775	\$20,295	\$22,815	\$25,335	\$27,405	\$29,430	\$31,455	\$33,480
50%	\$19,750	\$22,550	\$25,350	\$28,150	\$30,450	\$32,700	\$34,950	\$37,200
55%	\$21,725	\$24,805	\$27,885	\$30,965	\$33,495	\$35,970	\$38,445	\$40,920
60%	\$23,700	\$27,060	\$30,420	\$33,780	\$36,540	\$39,240	\$41,940	\$44,640
80%	\$31,600	\$36,080	\$40,560	\$45,040	\$48,720	\$52,320	\$55,920	\$59,520

Actual Income Limits 2012								
Actual Inconr	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$12,450	\$14,220	\$15,990	\$17,760	\$19,200	\$20,610	\$22,050	\$23,460
35%	\$14,525	\$16,590	\$18,655	\$20,720	\$22,400	\$24,045	\$25,725	\$27,370
40%	\$16,600	\$18,960	\$21,320	\$23,680	\$25,600	\$27,480	\$29,400	\$31,280
45%	\$18,675	\$21,330	\$23,985	\$26,640	\$28,800	\$30,915	\$33,075	\$35,190
50%	\$20,750	\$23,700	\$26,650	\$29,600	\$32,000	\$34,350	\$36,750	\$39,100
55%	\$22,825	\$26,070	\$29,315	\$32,560	\$35,200	\$37,785	\$40,425	\$43,010
60%	\$24,900	\$28,440	\$31,980	\$35,520	\$38,400	\$41,220	\$44,100	\$46,920
80%	\$33,200	\$37,920	\$42,640	\$47,360	\$51,200	\$54,960	\$58,800	\$62,560

HERA Special Income Limits 2013								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$12,450	\$14,220	\$15,990	\$17,760	\$19,200	\$20,610	\$22,050	\$23,460
35%	\$14,525	\$16,590	\$18,655	\$20,720	\$22,400	\$24,045	\$25,725	\$27,370
40%	\$16,600	\$18,960	\$21,320	\$23,680	\$25,600	\$27,480	\$29,400	\$31,280
45%	\$18,675	\$21,330	\$23,985	\$26,640	\$28,800	\$30,915	\$33,075	\$35,190
50%	\$20,750	\$23,700	\$26,650	\$29,600	\$32,000	\$34,350	\$36,750	\$39,100
55%	\$22,825	\$26,070	\$29,315	\$32,560	\$35,200	\$37,785	\$40,425	\$43,010
60%	\$24,900	\$28,440	\$31,980	\$35,520	\$38,400	\$41,220	\$44,100	\$46,920
80%	\$33,200	\$37,920	\$42,640	\$47,360	\$51,200	\$54,960	\$58,800	\$62,560

Notes:

1: Only projects in Rural Areas are able to use the Non-Metro Medians, otherwise use Actual 2013 Income limits. Projects with previous "Rural" designations that are no longer considered to be located in rural areas (by the USDA) are permitted to use the previous year's National Non-Metro income limits should they be higher than the current year's income limits. The National Non-Metro income limits are online here:

http://www.oregon.gov/ohcs/pages/hpm_income_limits.aspx

2: Exist - defined by OHCS as the project's placed-in-service (PIS) date. Projects consisting of multiple buildings, where each building is being treated as part of a multiple building project (see line 8b on IRS Form 8609), will be considered as being "in existence" provided at least one building was PIS during the affected year.

3: Actual Median Income Limit indicated here is based on income limits though it is not necessarily the HUD Area Median Income

The incomes limits listed above are based on the Multifamily Tax Subsidy Program (MTSP) income limits published by HUD on December 4, 2012 (updated 12/11). Per Revenue Ruling 94-57, owners will have until January 18, 2013 to implement these new MTSP income limits (45 days from their effective date). Please note that all definitions and explanations herein may be subject to change upon later IRS and/or HUD clarification.



2013 -- Rents for LIHTC & Tax-Exempt Bonds Lane County, Oregon



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Median Incomes calculated based on a 4-person household

What Rents Should You Use?

Is the location considered RURAL by USDA? (if yes, it is eligible to use the Ntnl Non-Metro Median for 9% projects)¹

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<http://eligibility.sc.egov.usda.gov/eligibility/welcomeAction.do?pageAction=sfp&NavKey=property@12>

--The following rent limits indicate the highest rents allowable--

Did the project exist ² in 2008?	If NO, did it exist ² :	If NO, did it exist ² :
-- If it's a 4% Tax Credit Project Use: HERA Special 2013	Between Jan 1, 2009 - Dec 10, 2012 -- If it's a 4% Tax Credit Project Use: Actual Incomes 2012	On or After Dec 11th 2012 -- If it's a 4% Tax Credit Project Use: Actual Incomes 2013
-- If it's a 9% Tax Credit Project Use: HERA Special 2013	-- If it's a 9% Tax Credit Project Use: Actual Incomes 2012	-- If it's a 9% Tax Credit Project Use: Actual Incomes 2013

Rents based on Actual Income Limits 2013						
Rents based	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
30%	\$296	\$317	\$380	\$439	\$490	\$541
35%	\$345	\$370	\$443	\$512	\$572	\$631
40%	\$395	\$423	\$507	\$586	\$654	\$721
45%	\$444	\$475	\$570	\$659	\$735	\$811
50%	\$493	\$528	\$633	\$732	\$817	\$901
55%	\$543	\$581	\$697	\$805	\$899	\$992
60%	\$592	\$634	\$760	\$879	\$981	\$1,082
80%	\$790	\$846	\$1,014	\$1,172	\$1,308	\$1,443

Rents based on Actual Income Limits 2012						
Rents based	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
30%	\$311	\$333	\$399	\$462	\$515	\$568
35%	\$363	\$388	\$466	\$539	\$601	\$663
40%	\$415	\$444	\$533	\$616	\$687	\$758
45%	\$466	\$500	\$599	\$693	\$772	\$853
50%	\$518	\$555	\$666	\$770	\$858	\$948
55%	\$570	\$611	\$732	\$847	\$944	\$1,042
60%	\$622	\$666	\$799	\$924	\$1,030	\$1,137
80%	\$830	\$889	\$1,066	\$1,232	\$1,374	\$1,517

Rents based on HERA Special Income Limits 2013						
% MFI	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
30%	\$311	\$333	\$399	\$462	\$515	\$568
35%	\$363	\$388	\$466	\$539	\$601	\$663
40%	\$415	\$444	\$533	\$616	\$687	\$758
45%	\$466	\$500	\$599	\$693	\$772	\$853
50%	\$518	\$555	\$666	\$770	\$858	\$948
55%	\$570	\$611	\$732	\$847	\$944	\$1,042
60%	\$622	\$666	\$799	\$924	\$1,030	\$1,137
80%	\$830	\$889	\$1,066	\$1,232	\$1,374	\$1,517

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The rent limits listed above are based on the Multifamily Tax Subsidy Program (MTSP) income limits published by HUD on December 4, 2012 (updated 12/11). Per Revenue Ruling 94-57, owners will have until January 18, 2013 to implement these new MTSP rent limits (45 days from their effective date). If the gross rent floors (established at credit allocation or the project's PIS date; refer to Revenue Procedure 94-57) are higher than the current rent limits, the gross rent floors may be used. However, income limits are still based on the current applicable rate. Utility allowances must continue to be deducted from rents to achieve the maximum tenant rents allowed. Please note that all definitions and explanations herein may be subject to change upon later IRS and/or HUD clarification.