

2014 -- 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 2014 Median <sup>3</sup>	\$55,200
Actual 2013 Median <sup>3</sup>	\$56,300
Actual 2012 Median <sup>3</sup>	\$59,200
2014 HERA Special Median	\$59,200 (applies to projects in existence before January 1, 2009)

Median Incomes calculated based on a 4-person household

**What Income Limit Should You Use?**

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

Did the project exist <sup>2</sup> in 2008?	Use: HERA Special 2014
If NO, did it exist <sup>2</sup> :	Between Jan 1, 2009 - Dec 10, 2012 Use: Actual Incomes 2012
	Between Dec 11, 2012 - Dec 17, 2013 Use: Actual Incomes 2013
	On or After Dec 18th 2013 Use: Actual Incomes 2014

Actual Income Limits 2014								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$11,610	\$13,260	\$14,910	\$16,560	\$17,910	\$19,230	\$20,550	\$21,870
35%	\$13,545	\$15,470	\$17,395	\$19,320	\$20,895	\$22,435	\$23,975	\$25,515
40%	\$15,480	\$17,680	\$19,880	\$22,080	\$23,880	\$25,640	\$27,400	\$29,160
45%	\$17,415	\$19,890	\$22,365	\$24,840	\$26,865	\$28,845	\$30,825	\$32,805
<b>50%</b>	<b>\$19,350</b>	<b>\$22,100</b>	<b>\$24,850</b>	<b>\$27,600</b>	<b>\$29,850</b>	<b>\$32,050</b>	<b>\$34,250</b>	<b>\$36,450</b>
55%	\$21,285	\$24,310	\$27,335	\$30,360	\$32,835	\$35,255	\$37,675	\$40,095
60%	\$23,220	\$26,520	\$29,820	\$33,120	\$35,820	\$38,460	\$41,100	\$43,740
80%	\$30,960	\$35,360	\$39,760	\$44,160	\$47,760	\$51,280	\$54,800	\$58,320

Actual Income Limits 2013								
% MFI	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
<b>50%</b>	<b>\$19,750</b>	<b>\$22,550</b>	<b>\$25,350</b>	<b>\$28,150</b>	<b>\$30,450</b>	<b>\$32,700</b>	<b>\$34,950</b>	<b>\$37,200</b>
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								
% 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
<b>50%</b>	<b>\$20,750</b>	<b>\$23,700</b>	<b>\$26,650</b>	<b>\$29,600</b>	<b>\$32,000</b>	<b>\$34,350</b>	<b>\$36,750</b>	<b>\$39,100</b>
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 2014								
% 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
<b>50%</b>	<b>\$20,750</b>	<b>\$23,700</b>	<b>\$26,650</b>	<b>\$29,600</b>	<b>\$32,000</b>	<b>\$34,350</b>	<b>\$36,750</b>	<b>\$39,100</b>
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 2014 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](http://www.oregon.gov/ohcs/pages/hpm_income_limits.aspx)  
 Not all of Lane County is considered rural.

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 18, 2013. Per Revenue Ruling 94-57, owners will have until February 1, 2014 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.

2014 -- Rents for LIHTC & Tax-Exempt Bonds

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2014 HERA Special Median	\$59,200 (applies to projects in existence before January 1, 2009)

Median Incomes calculated based on a 4-person household

**What Rents Should You Use?**

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

Did the project exist <sup>2</sup> in 2008?	Use: HERA Special 2014	
If NO, did it exist <sup>2</sup> :	Between Jan 1, 2009 - Dec 10, 2012	Use: Actual Incomes 2012
	Between Dec 11, 2012 - Dec 17, 2013	Use: Actual Incomes 2013
	On or After Dec 18th 2013	Use: Actual Incomes 2014

Rents based on Actual Income Limits 2014						
% MFI	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
30%	\$290	\$310	\$372	\$430	\$480	\$530
35%	\$338	\$362	\$434	\$502	\$560	\$618
40%	\$387	\$414	\$497	\$574	\$641	\$707
45%	\$435	\$466	\$559	\$646	\$721	\$795
<b>50%</b>	<b>\$483</b>	<b>\$518</b>	<b>\$621</b>	<b>\$718</b>	<b>\$801</b>	<b>\$883</b>
55%	\$532	\$569	\$683	\$789	\$881	\$972
60%	\$580	\$621	\$745	\$861	\$961	\$1,060
80%	\$774	\$829	\$994	\$1,149	\$1,282	\$1,414

Rents based on Actual Income Limits 2013						
% MFI	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
<b>50%</b>	<b>\$493</b>	<b>\$528</b>	<b>\$633</b>	<b>\$732</b>	<b>\$817</b>	<b>\$901</b>
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						
% 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
<b>50%</b>	<b>\$518</b>	<b>\$555</b>	<b>\$666</b>	<b>\$770</b>	<b>\$858</b>	<b>\$948</b>
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 2014						
% 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
<b>50%</b>	<b>\$518</b>	<b>\$555</b>	<b>\$666</b>	<b>\$770</b>	<b>\$858</b>	<b>\$948</b>
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