



2010 -- Income Limits for LIHTC & Tax-Exempt Bonds Malheur County, Oregon



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

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

| | | |
|-----------------------------------|-----------------|--|
| Actual 2010 Median ³ | \$50,600 | |
| Ntnl Non-Metro 2010 Median | \$51,600 | <i>(applies to 9% credits only in non-metro areas)</i> |
| 2010 HERA Special Median | \$51,200 | <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

YES Malheur County is considered Rural. To verify current 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 - May 14th, 2010 | If NO, did it exist ² : After May 14th 2010 |
|--|--|--|
| -- If it's a 4% Tax Credit Project Use: HERA Special 2010 | -- If it's a 4% Tax Credit Project Use: Actual Incomes 2010 | -- If it's a 4% Tax Credit Project Use: Actual Incomes 2010 |
| -- If it's a 9% Tax Credit Project Use: Ntnl Non-Metro 2010 | -- If it's a 9% Tax Credit Project Use: Ntnl Non-Metro 2010 | -- If it's a 9% Tax Credit Project Use: Ntnl Non-Metro 2010 |

| Actual Income Limits 2010 | | | | | | | | |
|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| % MFI | 1 Pers | 2 Pers | 3 Pers | 4 Pers | 5 Pers | 6 Pers | 7 Pers | 8 Pers |
| 30% | \$10,650 | \$12,150 | \$13,680 | \$15,180 | \$16,410 | \$17,610 | \$18,840 | \$20,040 |
| 35% | \$12,425 | \$14,175 | \$15,960 | \$17,710 | \$19,145 | \$20,545 | \$21,980 | \$23,380 |
| 40% | \$14,200 | \$16,200 | \$18,240 | \$20,240 | \$21,880 | \$23,480 | \$25,120 | \$26,720 |
| 45% | \$15,975 | \$18,225 | \$20,520 | \$22,770 | \$24,615 | \$26,415 | \$28,260 | \$30,060 |
| 50% | \$17,750 | \$20,250 | \$22,800 | \$25,300 | \$27,350 | \$29,350 | \$31,400 | \$33,400 |
| 55% | \$19,525 | \$22,275 | \$25,080 | \$27,830 | \$30,085 | \$32,285 | \$34,540 | \$36,740 |
| 60% | \$21,300 | \$24,300 | \$27,360 | \$30,360 | \$32,820 | \$35,220 | \$37,680 | \$40,080 |
| 80% | \$28,400 | \$32,400 | \$36,480 | \$40,480 | \$43,760 | \$46,960 | \$50,240 | \$53,440 |

| HERA Special Income Limits 2010 | | | | | | | | |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| % MFI | 1 Pers | 2 Pers | 3 Pers | 4 Pers | 5 Pers | 6 Pers | 7 Pers | 8 Pers |
| 30% | \$10,740 | \$12,300 | \$13,830 | \$15,360 | \$16,590 | \$17,820 | \$19,050 | \$20,280 |
| 35% | \$12,530 | \$14,350 | \$16,135 | \$17,920 | \$19,355 | \$20,790 | \$22,225 | \$23,660 |
| 40% | \$14,320 | \$16,400 | \$18,440 | \$20,480 | \$22,120 | \$23,760 | \$25,400 | \$27,040 |
| 45% | \$16,110 | \$18,450 | \$20,745 | \$23,040 | \$24,885 | \$26,730 | \$28,575 | \$30,420 |
| 50% | \$17,900 | \$20,500 | \$23,050 | \$25,600 | \$27,650 | \$29,700 | \$31,750 | \$33,800 |
| 55% | \$19,690 | \$22,550 | \$25,355 | \$28,160 | \$30,415 | \$32,670 | \$34,925 | \$37,180 |
| 60% | \$21,480 | \$24,600 | \$27,660 | \$30,720 | \$33,180 | \$35,640 | \$38,100 | \$40,560 |
| 80% | \$28,640 | \$32,800 | \$36,880 | \$40,960 | \$44,240 | \$47,520 | \$50,800 | \$54,080 |

| Ntnl Non-Metro Income Limits 2010 | | | | | | | | |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| % MFI | 1 Pers | 2 Pers | 3 Pers | 4 Pers | 5 Pers | 6 Pers | 7 Pers | 8 Pers |
| 30% | \$10,830 | \$12,390 | \$13,920 | \$15,480 | \$16,710 | \$17,970 | \$19,200 | \$20,430 |
| 35% | \$12,635 | \$14,455 | \$16,240 | \$18,060 | \$19,495 | \$20,965 | \$22,400 | \$23,835 |
| 40% | \$14,440 | \$16,520 | \$18,560 | \$20,640 | \$22,280 | \$23,960 | \$25,600 | \$27,240 |
| 45% | \$16,245 | \$18,585 | \$20,880 | \$23,220 | \$25,065 | \$26,955 | \$28,800 | \$30,645 |
| 50% | \$18,050 | \$20,650 | \$23,200 | \$25,800 | \$27,850 | \$29,950 | \$32,000 | \$34,050 |
| 55% | \$19,855 | \$22,715 | \$25,520 | \$28,380 | \$30,635 | \$32,945 | \$35,200 | \$37,455 |
| 60% | \$21,660 | \$24,780 | \$27,840 | \$30,960 | \$33,420 | \$35,940 | \$38,400 | \$40,860 |
| 80% | \$28,880 | \$33,040 | \$37,120 | \$41,280 | \$44,560 | \$47,920 | \$51,200 | \$54,480 |

Notes:

1: If a project had previously been eligible as Rural and is no longer and the current applicable income is lower than the previous Ntnl Non-Metro limit then the previous years can be used. The 2009 Ntnl Non-Metro Income is online here:

http://www.ohcs.oregon.gov/OHCS/APMD/HPM/docs/2009/2009_National_Non_Metro_Income_Limits.pdf

2: Exist - defined by OHCS as the project's placed-in-service (PIS) date. Multiple building projects that are considered one project on the 8609 will be considered "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 listed above are based on HUD's published Multifamily Tax Subsidy Program (MTSP) income limits (as of May 14, 2010). Please note that all definitions and explanations here may be subject to change upon later IRS and/or HUD clarification.



2010 -- Rents for LIHTC & Tax-Exempt Bonds Malheur County, Oregon



For more detailed MTSP income limit information, please visit HUDs website:
<http://www.huduser.org/portal/datasets/mtsp.html>

| | | |
|-----------------------------------|-----------------|--|
| Actual 2010 Median ³ | \$50,600 | |
| Ntnl Non-Metro 2010 Median | \$51,600 | <i>(applies to 9% credits only in non-metro areas)</i> |
| 2010 HERA Special Median | \$51,200 | <i>(applies to projects in existence before January 1, 2009)</i> |

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

YES Malheur County is considered Rural. To verify current accuracy, please visit:

<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 : Between Jan 1, 2009 - May 14th, 2010 | If NO, did it exist ² : After May 14th 2010 |
|--|--|--|
| -- If it's a 4% Tax Credit Project Use: HERA Special 2010 | -- If it's a 4% Tax Credit Project Use: Actual Incomes 2010 | -- If it's a 4% Tax Credit Project Use: Actual Incomes 2010 |
| -- If it's a 9% Tax Credit Project Use: Ntnl Non-Metro 2010 | -- If it's a 9% Tax Credit Project Use: Ntnl Non-Metro 2010 | -- If it's a 9% Tax Credit Project Use: Ntnl Non-Metro 2010 |

| Rents based on Actual Income Limits 2010 | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| % MFI | 0 Bdrm | 1 Bdrm | 2 Bdrm | 3 Bdrm | 4 Bdrm | 5 Bdrm |
| 30% | \$266 | \$285 | \$342 | \$394 | \$440 | \$486 |
| 35% | \$310 | \$332 | \$399 | \$460 | \$513 | \$567 |
| 40% | \$355 | \$380 | \$456 | \$526 | \$587 | \$648 |
| 45% | \$399 | \$427 | \$513 | \$592 | \$660 | \$729 |
| 50% | \$443 | \$475 | \$570 | \$658 | \$733 | \$810 |
| 55% | \$488 | \$522 | \$627 | \$723 | \$807 | \$891 |
| 60% | \$532 | \$570 | \$684 | \$789 | \$880 | \$972 |
| 80% | \$710 | \$760 | \$912 | \$1,053 | \$1,174 | \$1,296 |

| Rents based on HERA Special Income Limits 2010 | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| % MFI | 0 Bdrm | 1 Bdrm | 2 Bdrm | 3 Bdrm | 4 Bdrm | 5 Bdrm |
| 30% | \$268 | \$288 | \$345 | \$399 | \$445 | \$491 |
| 35% | \$313 | \$336 | \$403 | \$465 | \$519 | \$573 |
| 40% | \$358 | \$384 | \$461 | \$532 | \$594 | \$655 |
| 45% | \$402 | \$432 | \$518 | \$599 | \$668 | \$737 |
| 50% | \$447 | \$480 | \$576 | \$665 | \$742 | \$819 |
| 55% | \$492 | \$528 | \$633 | \$732 | \$816 | \$901 |
| 60% | \$537 | \$576 | \$691 | \$798 | \$891 | \$983 |
| 80% | \$716 | \$768 | \$922 | \$1,065 | \$1,188 | \$1,311 |

| Rents based on Ntnl Non-Metro Income Limits 2010 | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| % MFI | 0 Bdrm | 1 Bdrm | 2 Bdrm | 3 Bdrm | 4 Bdrm | 5 Bdrm |
| 30% | \$270 | \$290 | \$348 | \$402 | \$449 | \$495 |
| 35% | \$315 | \$338 | \$406 | \$469 | \$524 | \$577 |
| 40% | \$361 | \$387 | \$464 | \$536 | \$599 | \$660 |
| 45% | \$406 | \$435 | \$522 | \$603 | \$673 | \$743 |
| 50% | \$451 | \$483 | \$580 | \$670 | \$748 | \$825 |
| 55% | \$496 | \$532 | \$638 | \$737 | \$823 | \$908 |
| 60% | \$541 | \$580 | \$696 | \$804 | \$898 | \$990 |
| 80% | \$722 | \$774 | \$928 | \$1,073 | \$1,198 | \$1,321 |

Notes:

1: If a project had previously been eligible as Rural and is no longer and the current applicable income is lower than the previous Ntnl Non-Metro limit then the previous years can be used. The 2009 Ntnl Non-Metro Income is online here:

http://www.ohcs.oregon.gov/OHCS/APMD/HPM/docs/2009/2009_National_Non_Metro_Income_Limits.pdf

2: Exist - defined by OHCS as the project's placed-in-service (PIS) date. Multiple building projects that are considered one project on the 8609 will be considered "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 rents listed above are based on HUD's published Multifamily Tax Subsidy Program (MTSP) income limits (as of May 14, 2010). If specific rent floors were established at time of reservation / carryover & are higher than the current applicable rents, they may still be used. However income limits are still based on the current applicable rate. Please note that all definitions and explanations here may be subject to change upon later IRS and/or HUD clarification.

Utility Allowances must be deducted from these rents to achieve the maximum tenant rents allowed.