

## 2015 -- Income Limits for LIHTC & Tax-Exempt Bonds

### Jackson County, Oregon



For more detailed MTSP income limit information, please visit HUD's website:

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

Actual 2015 Median <sup>3</sup>	\$55,900
Actual 2012 Median <sup>3</sup>	\$58,500
2015 HERA Special Median	\$61,300 (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 2015
If NO, did it exist <sup>2</sup> :	Use: Actual Incomes 2012
Between Jan 1, 2009 - Dec 10, 2012	Use: Actual Incomes 2015
Between Dec 11, 2012 - Dec 17, 2013	Use: Actual Incomes 2015
On or After Dec 18th 2013	Use: Actual Incomes 2015

Actual Income Limits 2015								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$11,760	\$13,440	\$15,120	\$16,770	\$18,120	\$19,470	\$20,820	\$22,140
35%	\$13,720	\$15,680	\$17,640	\$19,565	\$21,140	\$22,715	\$24,290	\$25,830
40%	\$15,680	\$17,920	\$20,160	\$22,360	\$24,160	\$25,960	\$27,760	\$29,520
45%	\$17,640	\$20,160	\$22,680	\$25,155	\$27,180	\$29,205	\$31,230	\$33,210
<b>50%</b>	<b>\$19,600</b>	<b>\$22,400</b>	<b>\$25,200</b>	<b>\$27,950</b>	<b>\$30,200</b>	<b>\$32,450</b>	<b>\$34,700</b>	<b>\$36,900</b>
55%	\$21,560	\$24,640	\$27,720	\$30,745	\$33,220	\$35,695	\$38,170	\$40,590
60%	\$23,520	\$26,880	\$30,240	\$33,540	\$36,240	\$38,940	\$41,640	\$44,280
80%	\$31,360	\$35,840	\$40,320	\$44,720	\$48,320	\$51,920	\$55,520	\$59,040

Actual Income Limits 2012								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$12,300	\$14,040	\$15,810	\$17,550	\$18,960	\$20,370	\$21,780	\$23,190
35%	\$14,350	\$16,380	\$18,445	\$20,475	\$22,120	\$23,765	\$25,410	\$27,055
40%	\$16,400	\$18,720	\$21,080	\$23,400	\$25,280	\$27,160	\$29,040	\$30,920
45%	\$18,450	\$21,060	\$23,715	\$26,325	\$28,440	\$30,555	\$32,670	\$34,785
<b>50%</b>	<b>\$20,500</b>	<b>\$23,400</b>	<b>\$26,350</b>	<b>\$29,250</b>	<b>\$31,600</b>	<b>\$33,950</b>	<b>\$36,300</b>	<b>\$38,650</b>
55%	\$22,550	\$25,740	\$28,985	\$32,175	\$34,760	\$37,345	\$39,930	\$42,515
60%	\$24,600	\$28,080	\$31,620	\$35,100	\$37,920	\$40,740	\$43,560	\$46,380
80%	\$32,800	\$37,440	\$42,160	\$46,800	\$50,560	\$54,320	\$58,080	\$61,840

HERA Special Income Limits 2015								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$12,900	\$14,730	\$16,560	\$18,390	\$19,890	\$21,360	\$22,830	\$24,300
35%	\$15,050	\$17,185	\$19,320	\$21,455	\$23,205	\$24,920	\$26,635	\$28,350
40%	\$17,200	\$19,640	\$22,080	\$24,520	\$26,520	\$28,480	\$30,440	\$32,400
45%	\$19,350	\$22,095	\$24,840	\$27,585	\$29,835	\$32,040	\$34,245	\$36,450
<b>50%</b>	<b>\$21,500</b>	<b>\$24,550</b>	<b>\$27,600</b>	<b>\$30,650</b>	<b>\$33,150</b>	<b>\$35,600</b>	<b>\$38,050</b>	<b>\$40,500</b>
55%	\$23,650	\$27,005	\$30,360	\$33,715	\$36,465	\$39,160	\$41,855	\$44,550
60%	\$25,800	\$29,460	\$33,120	\$36,780	\$39,780	\$42,720	\$45,660	\$48,600
80%	\$34,400	\$39,280	\$44,160	\$49,040	\$53,040	\$56,960	\$60,880	\$64,800

#### Notes:

1: Only projects in Rural Areas are able to use the Non-Metro Medians, otherwise use applicable 4% 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:

Not all of Jackson county is considered rural.

<http://www.oregon.gov/ohcs/pages/research-income-rent-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 March 6th 2015. Per Revenue Ruling 94-57, owners will have until April 20, 2015 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.

2015 -- Rents for LIHTC & Tax-Exempt Bonds

**Jackson County, Oregon**



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

Actual 2015 Median <sup>3</sup>	\$55,900
Actual 2012 Median <sup>3</sup>	\$58,500
2015 HERA Special Median	\$61,300 (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--

<b>Did the project exist<sup>2</sup> in 2008?</b>	Use: HERA Special 2015	
<b>If NO, did it exist<sup>2</sup>:</b>	Between Jan 1, 2009 - Dec 10, 2012	Use: Actual Incomes 2012
	Between Dec 11, 2012 - Dec 17, 2013	Use: Actual Incomes 2015
	On or After Dec 18th 2013	Use: Actual Incomes 2015

<b>Rents based on Actual Income Limits 2015</b>						
<b>% MFI</b>	<b>0 Bdrm</b>	<b>1 Bdrm</b>	<b>2 Bdrm</b>	<b>3 Bdrm</b>	<b>4 Bdrm</b>	<b>5 Bdrm</b>
30%	\$294	\$315	\$378	\$436	\$486	\$537
35%	\$343	\$367	\$441	\$508	\$567	\$626
40%	\$392	\$420	\$504	\$581	\$649	\$716
45%	\$441	\$472	\$567	\$654	\$730	\$805
<b>50%</b>	<b>\$490</b>	<b>\$525</b>	<b>\$630</b>	<b>\$726</b>	<b>\$811</b>	<b>\$895</b>
55%	\$539	\$577	\$693	\$799	\$892	\$984
60%	\$588	\$630	\$756	\$872	\$973	\$1,074
80%	\$784	\$840	\$1,008	\$1,163	\$1,298	\$1,432

<b>Rents based on Actual Income Limits 2012</b>						
<b>% MFI</b>	<b>0 Bdrm</b>	<b>1 Bdrm</b>	<b>2 Bdrm</b>	<b>3 Bdrm</b>	<b>4 Bdrm</b>	<b>5 Bdrm</b>
30%	\$307	\$329	\$395	\$456	\$509	\$562
35%	\$358	\$384	\$461	\$532	\$594	\$655
40%	\$410	\$439	\$527	\$608	\$679	\$749
45%	\$461	\$493	\$592	\$684	\$763	\$843
<b>50%</b>	<b>\$512</b>	<b>\$548</b>	<b>\$658</b>	<b>\$760</b>	<b>\$848</b>	<b>\$936</b>
55%	\$563	\$603	\$724	\$836	\$933	\$1,030
60%	\$615	\$658	\$790	\$912	\$1,018	\$1,124
80%	\$820	\$878	\$1,054	\$1,217	\$1,358	\$1,499

<b>Rents based on HERA Special Income Limits 2015</b>						
<b>% MFI</b>	<b>0 Bdrm</b>	<b>1 Bdrm</b>	<b>2 Bdrm</b>	<b>3 Bdrm</b>	<b>4 Bdrm</b>	<b>5 Bdrm</b>
30%	\$322	\$345	\$414	\$478	\$534	\$589
35%	\$376	\$402	\$483	\$558	\$623	\$687
40%	\$430	\$460	\$552	\$638	\$712	\$785
45%	\$483	\$518	\$621	\$717	\$801	\$883
<b>50%</b>	<b>\$537</b>	<b>\$575</b>	<b>\$690</b>	<b>\$797</b>	<b>\$890</b>	<b>\$981</b>
55%	\$591	\$633	\$759	\$877	\$979	\$1,080
60%	\$645	\$690	\$828	\$957	\$1,068	\$1,178
80%	\$860	\$921	\$1,104	\$1,276	\$1,424	\$1,571

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