

2016 -- Income Limits for LIHTC & Tax-Exempt Bonds

**Baker County, Oregon**



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

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

Actual 2016 Median <sup>3</sup>	\$52,500	
Actual 2014 Median <sup>3</sup>	\$53,700	
Ntnl Non-Metro 2016 Median	\$53,300	(applies to 9% credits only in non-metro areas)
Ntnl Non-Metro 2015 Median	\$54,100	(applies to 9% credits only in non-metro areas)
2016 HERA Special Median	\$59,800	(applies to projects in existence before January 1, 2009)

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)<sup>1</sup>

**YES** Baker 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 <sup>2</sup> in 2008?	Use: HERA Special 2016	
<b>If NO, did it exist<sup>2</sup>:</b>	-- 4% Tax Credit Project	-- 9% Tax Credit Project
Between 1/1/09 - 12/10/12	Use: Actual Incomes 2014	Use: Ntnl Non-Metro 2015 <sup>1</sup>
Between 12/11/12 - 12/17/13	Use: Actual Incomes 2014	Use: Ntnl Non-Metro 2015 <sup>1</sup>
Between 12/18/13 - 3/5/15	Use: Actual Incomes 2014	Use: Ntnl Non-Metro 2015 <sup>1</sup>
Between 3/6/15 - 3/27/16	Use: Actual Incomes 2014	Use: Ntnl Non-Metro 2015 <sup>1</sup>
On or After 3/28/16	Use: Actual Incomes 2016	Use: Ntnl Non-Metro 2016 <sup>1</sup>

Actual Income Limits 2016								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$11,040	\$12,600	\$14,190	\$15,750	\$17,010	\$18,270	\$19,530	\$20,790
35%	\$12,880	\$14,700	\$16,555	\$18,375	\$19,845	\$21,315	\$22,785	\$24,255
40%	\$14,720	\$16,800	\$18,920	\$21,000	\$22,680	\$24,360	\$26,040	\$27,720
45%	\$16,560	\$18,900	\$21,285	\$23,625	\$25,515	\$27,405	\$29,295	\$31,185
<b>50%</b>	<b>\$18,400</b>	<b>\$21,000</b>	<b>\$23,650</b>	<b>\$26,250</b>	<b>\$28,350</b>	<b>\$30,450</b>	<b>\$32,550</b>	<b>\$34,650</b>
55%	\$20,240	\$23,100	\$26,015	\$28,875	\$31,185	\$33,495	\$35,805	\$38,115
60%	\$22,080	\$25,200	\$28,380	\$31,500	\$34,020	\$36,540	\$39,060	\$41,580
80%	\$29,440	\$33,600	\$37,840	\$42,000	\$45,360	\$48,720	\$52,080	\$55,440

Actual Income Limits 2014								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$11,280	\$12,900	\$14,520	\$16,110	\$17,400	\$18,690	\$19,980	\$21,270
35%	\$13,160	\$15,050	\$16,940	\$18,795	\$20,300	\$21,805	\$23,310	\$24,815
40%	\$15,040	\$17,200	\$19,360	\$21,480	\$23,200	\$24,920	\$26,640	\$28,360
45%	\$16,920	\$19,350	\$21,780	\$24,165	\$26,100	\$28,035	\$29,970	\$31,905
<b>50%</b>	<b>\$18,800</b>	<b>\$21,500</b>	<b>\$24,200</b>	<b>\$26,850</b>	<b>\$29,000</b>	<b>\$31,150</b>	<b>\$33,300</b>	<b>\$35,450</b>
55%	\$20,680	\$23,650	\$26,620	\$29,535	\$31,900	\$34,265	\$36,630	\$38,995
60%	\$22,560	\$25,800	\$29,040	\$32,220	\$34,800	\$37,380	\$39,960	\$42,540
80%	\$30,080	\$34,400	\$38,720	\$42,960	\$46,400	\$49,840	\$53,280	\$56,720

HERA Special Income Limits 2016								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$12,570	\$14,370	\$16,170	\$17,940	\$19,380	\$20,820	\$22,260	\$23,700
35%	\$14,665	\$16,765	\$18,865	\$20,930	\$22,610	\$24,290	\$25,970	\$27,650
40%	\$16,760	\$19,160	\$21,560	\$23,920	\$25,840	\$27,760	\$29,680	\$31,600
45%	\$18,855	\$21,555	\$24,255	\$26,910	\$29,070	\$31,230	\$33,390	\$35,550
<b>50%</b>	<b>\$20,950</b>	<b>\$23,950</b>	<b>\$26,950</b>	<b>\$29,900</b>	<b>\$32,300</b>	<b>\$34,700</b>	<b>\$37,100</b>	<b>\$39,500</b>
55%	\$23,045	\$26,345	\$29,645	\$32,890	\$35,530	\$38,170	\$40,810	\$43,450
60%	\$25,140	\$28,740	\$32,340	\$35,880	\$38,760	\$41,640	\$44,520	\$47,400
80%	\$33,520	\$38,320	\$43,120	\$47,840	\$51,680	\$55,520	\$59,360	\$63,200

**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: <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 28th 2016. Per Revenue Ruling 94-57, owners will have until May 12, 2016 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.

2016 -- Rents for LIHTC & Tax-Exempt Bonds

**Baker County, Oregon**



For more detailed MTSP income limit information, please visit HUDs website:  
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2016 HERA Special Median	\$59,800	(applies to projects in existence before January 1, 2009)

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)<sup>1</sup>

**YES** Baker 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 <sup>2</sup> in 2008?	Use: HERA Special 2016	
<b>If NO, did it exist<sup>2</sup>:</b>	-- 4% Tax Credit Project	-- 9% Tax Credit Project
Between 1/1/09 - 12/10/12	Use: Actual Incomes 2014	Use: Ntnl Non-Metro 2015 <sup>1</sup>
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Between 3/6/15 - 3/27/16	Use: Actual Incomes 2014	Use: Ntnl Non-Metro 2015 <sup>1</sup>
On or After 3/28/16	Use: Actual Incomes 2016	Use: Ntnl Non-Metro 2016 <sup>1</sup>

% MFI	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
30%	\$276	\$295	\$354	\$409	\$456	\$504
35%	\$322	\$344	\$413	\$477	\$532	\$588
40%	\$368	\$394	\$473	\$546	\$609	\$672
45%	\$414	\$443	\$532	\$614	\$685	\$756
<b>50%</b>	<b>\$460</b>	<b>\$492</b>	<b>\$591</b>	<b>\$682</b>	<b>\$761</b>	<b>\$840</b>
55%	\$506	\$541	\$650	\$750	\$837	\$924
60%	\$552	\$591	\$709	\$819	\$913	\$1,008
80%	\$736	\$788	\$946	\$1,092	\$1,218	\$1,344

% MFI	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
30%	\$282	\$302	\$363	\$418	\$467	\$515
35%	\$329	\$352	\$423	\$488	\$545	\$601
40%	\$376	\$403	\$484	\$558	\$623	\$687
45%	\$423	\$453	\$544	\$628	\$700	\$773
<b>50%</b>	<b>\$470</b>	<b>\$503</b>	<b>\$605</b>	<b>\$698</b>	<b>\$778</b>	<b>\$859</b>
55%	\$517	\$554	\$665	\$767	\$856	\$945
60%	\$564	\$604	\$726	\$837	\$934	\$1,031
80%	\$752	\$806	\$968	\$1,117	\$1,246	\$1,375

% MFI	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
30%	\$314	\$336	\$404	\$466	\$520	\$574
35%	\$366	\$392	\$471	\$544	\$607	\$670
40%	\$419	\$449	\$539	\$622	\$694	\$766
45%	\$471	\$505	\$606	\$699	\$780	\$861
<b>50%</b>	<b>\$523</b>	<b>\$561</b>	<b>\$673</b>	<b>\$777</b>	<b>\$867</b>	<b>\$957</b>
55%	\$576	\$617	\$741	\$855	\$954	\$1,053
60%	\$628	\$673	\$808	\$933	\$1,041	\$1,149
80%	\$838	\$898	\$1,078	\$1,244	\$1,388	\$1,532

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