

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

**Deschutes 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>	\$59,700
Actual 2014 Median <sup>3</sup>	\$62,400
Actual 2013 Median <sup>3</sup>	\$63,100
Actual 2012 Median <sup>3</sup>	\$66,400
2016 HERA Special Median	\$67,100 (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--

<b>Did the project exist<sup>2</sup> in 2008?</b>	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 2012	Use: Actual Incomes 2012
Between 12/11/12 - 12/17/13	Use: Actual Incomes 2013	Use: Actual Incomes 2013
Between 12/18/13 - 3/5/15	Use: Actual Incomes 2014	Use: Actual Incomes 2014
Between 3/6/15 - 3/27/16	Use: Actual Incomes 2016	Use: Actual Incomes 2016
On or After 3/28/16	Use: Actual Incomes 2016	Use: Actual Incomes 2016

Actual Income Limits 2016								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$12,540	\$14,340	\$16,140	\$17,910	\$19,350	\$20,790	\$22,230	\$23,670
35%	\$14,630	\$16,730	\$18,830	\$20,895	\$22,575	\$24,255	\$25,935	\$27,615
40%	\$16,720	\$19,120	\$21,520	\$23,880	\$25,800	\$27,720	\$29,640	\$31,560
45%	\$18,810	\$21,510	\$24,210	\$26,865	\$29,025	\$31,185	\$33,345	\$35,505
<b>50%</b>	<b>\$20,900</b>	<b>\$23,900</b>	<b>\$26,900</b>	<b>\$29,850</b>	<b>\$32,250</b>	<b>\$34,650</b>	<b>\$37,050</b>	<b>\$39,450</b>
55%	\$22,990	\$26,290	\$29,590	\$32,835	\$35,475	\$38,115	\$40,755	\$43,395
60%	\$25,080	\$28,680	\$32,280	\$35,820	\$38,700	\$41,580	\$44,460	\$47,340
80%	\$33,440	\$38,240	\$43,040	\$47,760	\$51,600	\$55,440	\$59,280	\$63,120

Actual Income Limits 2014								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$13,110	\$15,000	\$16,860	\$18,720	\$20,220	\$21,720	\$23,220	\$24,720
35%	\$15,295	\$17,500	\$19,670	\$21,840	\$23,590	\$25,340	\$27,090	\$28,840
40%	\$17,480	\$20,000	\$22,480	\$24,960	\$26,960	\$28,960	\$30,960	\$32,960
45%	\$19,665	\$22,500	\$25,290	\$28,080	\$30,330	\$32,580	\$34,830	\$37,080
<b>50%</b>	<b>\$21,850</b>	<b>\$25,000</b>	<b>\$28,100</b>	<b>\$31,200</b>	<b>\$33,700</b>	<b>\$36,200</b>	<b>\$38,700</b>	<b>\$41,200</b>
55%	\$24,035	\$27,500	\$30,910	\$34,320	\$37,070	\$39,820	\$42,570	\$45,320
60%	\$26,220	\$30,000	\$33,720	\$37,440	\$40,440	\$43,440	\$46,440	\$49,440
80%	\$34,960	\$40,000	\$44,960	\$49,920	\$53,920	\$57,920	\$61,920	\$65,920

Actual Income Limits 2013								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$13,260	\$15,150	\$17,040	\$18,930	\$20,460	\$21,960	\$23,490	\$24,990
35%	\$15,470	\$17,675	\$19,880	\$22,085	\$23,870	\$25,620	\$27,405	\$29,155
40%	\$17,680	\$20,200	\$22,720	\$25,240	\$27,280	\$29,280	\$31,320	\$33,320
45%	\$19,890	\$22,725	\$25,560	\$28,395	\$30,690	\$32,940	\$35,235	\$37,485
<b>50%</b>	<b>\$22,100</b>	<b>\$25,250</b>	<b>\$28,400</b>	<b>\$31,550</b>	<b>\$34,100</b>	<b>\$36,600</b>	<b>\$39,150</b>	<b>\$41,650</b>
55%	\$24,310	\$27,775	\$31,240	\$34,705	\$37,510	\$40,260	\$43,065	\$45,815
60%	\$26,520	\$30,300	\$34,080	\$37,860	\$40,920	\$43,920	\$46,980	\$49,980
80%	\$35,360	\$40,400	\$45,440	\$50,480	\$54,560	\$58,560	\$62,640	\$66,640

Actual Income Limits 2012								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$13,950	\$15,960	\$17,940	\$19,920	\$21,540	\$23,130	\$24,720	\$26,310
35%	\$16,275	\$18,620	\$20,930	\$23,240	\$25,130	\$26,985	\$28,840	\$30,695
40%	\$18,600	\$21,280	\$23,920	\$26,560	\$28,720	\$30,840	\$32,960	\$35,080
45%	\$20,925	\$23,940	\$26,910	\$29,880	\$32,310	\$34,695	\$37,080	\$39,465
<b>50%</b>	<b>\$23,250</b>	<b>\$26,600</b>	<b>\$29,900</b>	<b>\$33,200</b>	<b>\$35,900</b>	<b>\$38,550</b>	<b>\$41,200</b>	<b>\$43,850</b>
55%	\$25,575	\$29,260	\$32,890	\$36,520	\$39,490	\$42,405	\$45,320	\$48,235
60%	\$27,900	\$31,920	\$35,880	\$39,840	\$43,080	\$46,260	\$49,440	\$52,620
80%	\$37,200	\$42,560	\$47,840	\$53,120	\$57,440	\$61,680	\$65,920	\$70,160

HERA Special Income Limits 2016								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$14,100	\$16,110	\$18,120	\$20,130	\$21,750	\$23,370	\$24,990	\$26,580
35%	\$16,450	\$18,795	\$21,140	\$23,485	\$25,375	\$27,265	\$29,155	\$31,010
40%	\$18,800	\$21,480	\$24,160	\$26,840	\$29,000	\$31,160	\$33,320	\$35,440
45%	\$21,150	\$24,165	\$27,180	\$30,195	\$32,625	\$35,055	\$37,485	\$39,870
<b>50%</b>	<b>\$23,500</b>	<b>\$26,850</b>	<b>\$30,200</b>	<b>\$33,550</b>	<b>\$36,250</b>	<b>\$38,950</b>	<b>\$41,650</b>	<b>\$44,300</b>
55%	\$25,850	\$29,535	\$33,220	\$36,905	\$39,875	\$42,845	\$45,815	\$48,730
60%	\$28,200	\$32,220	\$36,240	\$40,260	\$43,500	\$46,740	\$49,980	\$53,160
80%	\$37,600	\$42,960	\$48,320	\$53,680	\$58,000	\$62,320	\$66,640	\$70,880

**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:  
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Not all of Deschutes 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 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.

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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 2016	
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Rents based on Actual Income Limits 2016						
% MFI	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
30%	\$313	\$336	\$403	\$465	\$519	\$573
35%	\$365	\$392	\$470	\$543	\$606	\$669
40%	\$418	\$448	\$538	\$621	\$693	\$765
45%	\$470	\$504	\$605	\$698	\$779	\$860
<b>50%</b>	<b>\$522</b>	<b>\$560</b>	<b>\$672</b>	<b>\$776</b>	<b>\$866</b>	<b>\$956</b>
55%	\$574	\$616	\$739	\$853	\$952	\$1,051
60%	\$627	\$672	\$807	\$931	\$1,039	\$1,147
80%	\$836	\$896	\$1,076	\$1,242	\$1,386	\$1,530

Rents based on Actual Income Limits 2014						
% MFI	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
30%	\$327	\$351	\$421	\$486	\$543	\$599
35%	\$382	\$409	\$491	\$567	\$633	\$699
40%	\$437	\$468	\$562	\$649	\$724	\$799
45%	\$491	\$527	\$632	\$730	\$814	\$898
<b>50%</b>	<b>\$546</b>	<b>\$585</b>	<b>\$702</b>	<b>\$811</b>	<b>\$905</b>	<b>\$998</b>
55%	\$600	\$644	\$772	\$892	\$995	\$1,098
60%	\$655	\$702	\$843	\$973	\$1,086	\$1,198
80%	\$874	\$937	\$1,124	\$1,298	\$1,448	\$1,598

Rents based on Actual Income Limits 2013						
% MFI	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
30%	\$331	\$355	\$426	\$492	\$549	\$606
35%	\$386	\$414	\$497	\$574	\$640	\$707
40%	\$442	\$473	\$568	\$656	\$732	\$808
45%	\$497	\$532	\$639	\$738	\$823	\$909
<b>50%</b>	<b>\$552</b>	<b>\$591</b>	<b>\$710</b>	<b>\$820</b>	<b>\$915</b>	<b>\$1,010</b>
55%	\$607	\$651	\$781	\$902	\$1,006	\$1,111
60%	\$663	\$710	\$852	\$984	\$1,098	\$1,212
80%	\$884	\$947	\$1,136	\$1,313	\$1,464	\$1,616

Rents based on Actual Income Limits 2012						
% MFI	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
30%	\$348	\$373	\$448	\$518	\$578	\$637
35%	\$406	\$436	\$523	\$604	\$674	\$744
40%	\$465	\$498	\$598	\$691	\$771	\$850
45%	\$523	\$560	\$672	\$777	\$867	\$956
<b>50%</b>	<b>\$581</b>	<b>\$623</b>	<b>\$747</b>	<b>\$863</b>	<b>\$963</b>	<b>\$1,063</b>
55%	\$639	\$685	\$822	\$950	\$1,060	\$1,169
60%	\$697	\$747	\$897	\$1,036	\$1,156	\$1,275
80%	\$930	\$997	\$1,196	\$1,382	\$1,542	\$1,701

Rents based on HERA Special Income Limits 2016						
% MFI	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
30%	\$352	\$377	\$453	\$523	\$584	\$644
35%	\$411	\$440	\$528	\$610	\$681	\$752
40%	\$470	\$503	\$604	\$698	\$779	\$859
45%	\$528	\$566	\$679	\$785	\$876	\$966
<b>50%</b>	<b>\$587</b>	<b>\$629</b>	<b>\$755</b>	<b>\$872</b>	<b>\$973</b>	<b>\$1,074</b>
55%	\$646	\$692	\$830	\$959	\$1,071	\$1,181
60%	\$705	\$755	\$906	\$1,047	\$1,168	\$1,289
80%	\$940	\$1,007	\$1,208	\$1,396	\$1,558	\$1,719

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