

2016 -- 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 2016 Median ³	\$58,000
Actual 2012 Median ³	\$59,200
2016 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 exist² in 2008?	Use: HERA Special 2016	
If NO, did it exist²:	-- 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 2016	Use: Actual Incomes 2016
Between 12/18/13 - 3/5/15	Use: Actual Incomes 2016	Use: Actual Incomes 2016
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%	\$12,180	\$13,920	\$15,660	\$17,400	\$18,810	\$20,190	\$21,600	\$22,980
35%	\$14,210	\$16,240	\$18,270	\$20,300	\$21,945	\$23,555	\$25,200	\$26,810
40%	\$16,240	\$18,560	\$20,880	\$23,200	\$25,080	\$26,920	\$28,800	\$30,640
45%	\$18,270	\$20,880	\$23,490	\$26,100	\$28,215	\$30,285	\$32,400	\$34,470
50%	\$20,300	\$23,200	\$26,100	\$29,000	\$31,350	\$33,650	\$36,000	\$38,300
55%	\$22,330	\$25,520	\$28,710	\$31,900	\$34,485	\$37,015	\$39,600	\$42,130
60%	\$24,360	\$27,840	\$31,320	\$34,800	\$37,620	\$40,380	\$43,200	\$45,960
80%	\$32,480	\$37,120	\$41,760	\$46,400	\$50,160	\$53,840	\$57,600	\$61,280

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
50%	\$20,750	\$23,700	\$26,650	\$29,600	\$32,000	\$34,350	\$36,750	\$39,100
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 2016								
% 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
50%	\$20,750	\$23,700	\$26,650	\$29,600	\$32,000	\$34,350	\$36,750	\$39,100
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 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>
 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 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

Lane County, Oregon



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Actual 2016 Median ³	\$58,000	
Actual 2012 Median ³	\$59,200	
2016 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 exist² in 2008?	<i>Use: HERA Special 2016</i>	
If NO, did it exist²:	-- 4% Tax Credit Project	-- 9% Tax Credit Project
Between 1/1/09 - 12/10/12	<i>Use: Actual Incomes 2012</i>	<i>Use: Actual Incomes 2012</i>
Between 12/11/12 - 12/17/13	<i>Use: Actual Incomes 2016</i>	<i>Use: Actual Incomes 2016</i>
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On or After 3/28/16	<i>Use: Actual Incomes 2016</i>	<i>Use: Actual Incomes 2016</i>

Rents based on Actual Income Limits 2016						
% MFI	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
30%	\$304	\$326	\$391	\$452	\$504	\$557
35%	\$355	\$380	\$456	\$528	\$588	\$650
40%	\$406	\$435	\$522	\$603	\$673	\$743
45%	\$456	\$489	\$587	\$678	\$757	\$835
50%	\$507	\$543	\$652	\$754	\$841	\$928
55%	\$558	\$598	\$717	\$829	\$925	\$1,021
60%	\$609	\$652	\$783	\$905	\$1,009	\$1,114
80%	\$812	\$870	\$1,044	\$1,207	\$1,346	\$1,486

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
50%	\$518	\$555	\$666	\$770	\$858	\$948
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 2016						
% 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
50%	\$518	\$555	\$666	\$770	\$858	\$948
55%	\$570	\$611	\$732	\$847	\$944	\$1,042
60%	\$622	\$666	\$799	\$924	\$1,030	\$1,137
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