

2017 -- Income Limits for LIHTC & Tax-Exempt Bonds

**Linn County, Oregon**



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

Actual 2017 Median <sup>3</sup>	\$55,100	
Actual 2015 Median <sup>3</sup>	\$56,200	
Actual 2012 Median <sup>3</sup>	\$58,700	
Ntntl Non-Metro 2017 Median	\$55,200	
2017 HERA Special Median	\$59,000	(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 Ntntl Non-Metro Median for 9% projects)<sup>1</sup>

**Not All** Linn County is considered urban within its major cities. 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--**

<b>Did the project exist<sup>2</sup> in 2008?</b>	Use: HERA Special 2017	
<b>If NO, did it exist<sup>2</sup>:</b>	-- 4% Tax Credit Project	-- 9% Tax Credit Project
<b>Between 1/1/09 - 12/10/12</b>	Use: Actual Incomes 2012	Use: Actual Incomes 2012
<b>Between 12/11/12 - 12/17/13</b>	Use: Actual Incomes 2015	Use: Actual Incomes 2015
<b>Between 12/18/13 - 3/5/15</b>	Use: Actual Incomes 2015	Use: Actual Incomes 2015
<b>Between 3/6/15 - 3/27/16</b>	Use: Actual Incomes 2015	Use: Actual Incomes 2015
<b>Between 3/28/16 - 4/13/17</b>	Use: Actual Incomes 2017	Use: Actual Incomes 2017
<b>On or After 4/14/17</b>	Use: Actual Incomes 2017	Use: Ntntl Non-Metro 2017 <sup>1</sup>

Actual Income Limits 2017								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$11,580	\$13,230	\$14,880	\$16,530	\$17,880	\$19,200	\$20,520	\$21,840
35%	\$13,510	\$15,435	\$17,360	\$19,285	\$20,860	\$22,400	\$23,940	\$25,480
40%	\$15,440	\$17,640	\$19,840	\$22,040	\$23,840	\$25,600	\$27,360	\$29,120
45%	\$17,370	\$19,845	\$22,320	\$24,795	\$26,820	\$28,800	\$30,780	\$32,760
<b>50%</b>	<b>\$19,300</b>	<b>\$22,050</b>	<b>\$24,800</b>	<b>\$27,550</b>	<b>\$29,800</b>	<b>\$32,000</b>	<b>\$34,200</b>	<b>\$36,400</b>
55%	\$21,230	\$24,255	\$27,280	\$30,305	\$32,780	\$35,200	\$37,620	\$40,040
60%	\$23,160	\$26,460	\$29,760	\$33,060	\$35,760	\$38,400	\$41,040	\$43,680
80%	\$30,880	\$35,280	\$39,680	\$44,080	\$47,680	\$51,200	\$54,720	\$58,240

Actual Income Limits 2015								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$11,820	\$13,500	\$15,180	\$16,860	\$18,210	\$19,560	\$20,910	\$22,260
35%	\$13,790	\$15,750	\$17,710	\$19,670	\$21,245	\$22,820	\$24,395	\$25,970
40%	\$15,760	\$18,000	\$20,240	\$22,480	\$24,280	\$26,080	\$27,880	\$29,680
45%	\$17,730	\$20,250	\$22,770	\$25,290	\$27,315	\$29,340	\$31,365	\$33,390
<b>50%</b>	<b>\$19,700</b>	<b>\$22,500</b>	<b>\$25,300</b>	<b>\$28,100</b>	<b>\$30,350</b>	<b>\$32,600</b>	<b>\$34,850</b>	<b>\$37,100</b>
55%	\$21,670	\$24,750	\$27,830	\$30,910	\$33,385	\$35,860	\$38,335	\$40,810
60%	\$23,640	\$27,000	\$30,360	\$33,720	\$36,420	\$39,120	\$41,820	\$44,520
80%	\$31,520	\$36,000	\$40,480	\$44,960	\$48,560	\$52,160	\$55,760	\$59,360

Actual Income Limits 2012								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$12,330	\$14,100	\$15,870	\$17,610	\$19,020	\$20,430	\$21,840	\$23,250
35%	\$14,385	\$16,450	\$18,515	\$20,545	\$22,190	\$23,835	\$25,480	\$27,125
40%	\$16,440	\$18,800	\$21,160	\$23,480	\$25,360	\$27,240	\$29,120	\$31,000
45%	\$18,495	\$21,150	\$23,805	\$26,415	\$28,530	\$30,645	\$32,760	\$34,875
<b>50%</b>	<b>\$20,550</b>	<b>\$23,500</b>	<b>\$26,450</b>	<b>\$29,350</b>	<b>\$31,700</b>	<b>\$34,050</b>	<b>\$36,400</b>	<b>\$38,750</b>
55%	\$22,605	\$25,850	\$29,095	\$32,285	\$34,870	\$37,455	\$40,040	\$42,625
60%	\$24,660	\$28,200	\$31,740	\$35,220	\$38,040	\$40,860	\$43,680	\$46,500
80%	\$32,880	\$37,600	\$42,320	\$46,960	\$50,720	\$54,480	\$58,240	\$62,000

HERA Special Income Limits 2017								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$12,390	\$14,160	\$15,930	\$17,700	\$19,140	\$20,550	\$21,960	\$23,370
35%	\$14,455	\$16,520	\$18,585	\$20,650	\$22,330	\$23,975	\$25,620	\$27,265
40%	\$16,520	\$18,880	\$21,240	\$23,600	\$25,520	\$27,400	\$29,280	\$31,160
45%	\$18,585	\$21,240	\$23,895	\$26,550	\$28,710	\$30,825	\$32,940	\$35,055
<b>50%</b>	<b>\$20,650</b>	<b>\$23,600</b>	<b>\$26,550</b>	<b>\$29,500</b>	<b>\$31,900</b>	<b>\$34,250</b>	<b>\$36,600</b>	<b>\$38,950</b>
55%	\$22,715	\$25,960	\$29,205	\$32,450	\$35,090	\$37,675	\$40,260	\$42,845
60%	\$24,780	\$28,320	\$31,860	\$35,400	\$38,280	\$41,100	\$43,920	\$46,740
80%	\$33,040	\$37,760	\$42,480	\$47,200	\$51,040	\$54,800	\$58,560	\$62,320

**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 April 14th 2017. Per Revenue Ruling 94-57, owners will have until May 29, 2017 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.

2017 -- Rents for LIHTC & Tax-Exempt Bonds

**Linn County, Oregon**



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

Actual 2017 Median <sup>3</sup>	\$55,100
Actual 2015 Median <sup>3</sup>	\$56,200
Actual 2012 Median <sup>3</sup>	\$58,700
Ntnl Non-Metro 2017 Median	\$55,200
2017 HERA Special Median	\$59,000 (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>

**Not All** Linn County is considered urban within its major cities. To verify current accuracy, please visit:

<http://eligibility.sc.gov.usda.gov/eligibility/welcomeAction.do?pageAction=sfp&NavKey=property@12>

**--The following rent limits indicate the highest rents allowable--**

<b>Did the project exist<sup>2</sup> in 2008?</b>	<i>Use: HERA Special 2017</i>	
<b>If NO, did it exist<sup>2</sup>:</b>	-- 4% Tax Credit Project	-- 9% Tax Credit Project
<b>Between 1/1/09 - 12/10/12</b>	<i>Use: Actual Incomes 2012</i>	<i>Use: Actual Incomes 2012</i>
<b>Between 12/11/12 - 12/17/13</b>	<i>Use: Actual Incomes 2015</i>	<i>Use: Actual Incomes 2015</i>
<b>Between 12/18/13 - 3/5/15</b>	<i>Use: Actual Incomes 2015</i>	<i>Use: Actual Incomes 2015</i>
<b>Between 3/6/15 - 3/27/16</b>	<i>Use: Actual Incomes 2015</i>	<i>Use: Actual Incomes 2015</i>
<b>Between 3/28/16 - 4/13/17</b>	<i>Use: Actual Incomes 2017</i>	<i>Use: Actual Incomes 2017</i>
<b>On or After 4/14/17</b>	<i>Use: Actual Incomes 2017</i>	<i>Use: Actual Incomes 2017</i>

<b>Rents based on Actual Income Limits 2017</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%	\$289	\$310	\$372	\$430	\$480	\$529
35%	\$337	\$361	\$434	\$501	\$560	\$617
40%	\$386	\$413	\$496	\$573	\$640	\$706
45%	\$434	\$465	\$558	\$645	\$720	\$794
<b>50%</b>	<b>\$482</b>	<b>\$516</b>	<b>\$620</b>	<b>\$716</b>	<b>\$800</b>	<b>\$882</b>
55%	\$530	\$568	\$682	\$788	\$880	\$970
60%	\$579	\$620	\$744	\$860	\$960	\$1,059
80%	\$772	\$827	\$992	\$1,147	\$1,280	\$1,412

<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%	\$295	\$316	\$379	\$438	\$489	\$539
35%	\$344	\$369	\$442	\$511	\$570	\$629
40%	\$394	\$422	\$506	\$584	\$652	\$719
45%	\$443	\$474	\$569	\$657	\$733	\$809
<b>50%</b>	<b>\$492</b>	<b>\$527</b>	<b>\$632</b>	<b>\$730</b>	<b>\$815</b>	<b>\$899</b>
55%	\$541	\$580	\$695	\$803	\$896	\$989
60%	\$591	\$633	\$759	\$876	\$978	\$1,079
80%	\$788	\$844	\$1,012	\$1,169	\$1,304	\$1,439

<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%	\$308	\$330	\$396	\$457	\$510	\$563
35%	\$359	\$385	\$462	\$534	\$595	\$657
40%	\$411	\$440	\$529	\$610	\$681	\$751
45%	\$462	\$495	\$595	\$686	\$766	\$845
<b>50%</b>	<b>\$513</b>	<b>\$550</b>	<b>\$661</b>	<b>\$763</b>	<b>\$851</b>	<b>\$939</b>
55%	\$565	\$605	\$727	\$839	\$936	\$1,033
60%	\$616	\$660	\$793	\$915	\$1,021	\$1,127
80%	\$822	\$881	\$1,058	\$1,221	\$1,362	\$1,503

<b>Rents based on HERA Special Income Limits 2017</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%	\$309	\$331	\$398	\$460	\$513	\$566
35%	\$361	\$387	\$464	\$537	\$599	\$661
40%	\$413	\$442	\$531	\$614	\$685	\$755
45%	\$464	\$497	\$597	\$690	\$770	\$849
<b>50%</b>	<b>\$516</b>	<b>\$553</b>	<b>\$663</b>	<b>\$767</b>	<b>\$856</b>	<b>\$944</b>
55%	\$567	\$608	\$730	\$844	\$941	\$1,038
60%	\$619	\$663	\$796	\$921	\$1,027	\$1,133
80%	\$826	\$885	\$1,062	\$1,228	\$1,370	\$1,511

**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 rent limits listed above are based on the Multifamily Tax Subsidy Program (MTSP) income limits published by HUD on April 14, 2017. Per Revenue Ruling 94-57, owners will have until May 29, 2017 to implement these new MTSP rent limits (45 days from their effective date). If the gross rent floors (established at credit allocation or the project's PIS date; refer to Revenue Procedure 94-57) are higher than the current rent limits, the gross rent floors may be used. However, income limits are still based on the current applicable rate. Utility allowances must continue to be deducted from tenant to achieve the maximum tenant rents allowed. Please note that all definitions and explanations herein may be subject to change upon later IRS and/or HUD clarification.