

## 2022 -- Income Limits for LIHTC & Tax-Exempt Bonds Columbia County, Oregon



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

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

Actual 2022 Median <sup>3</sup>	\$106,500
2022 HERA Special Median	\$107,100 (applies to projects in existence before January 1, 2009)

Median Incomes calculated based on a 4-person household

### What Income Limit Should You Use?

**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** Columbia 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--**

<b>Did the project exist<sup>2</sup> in 2008?</b>	Use: HERA Special 2022	
<b>If NO, did it exist<sup>2</sup>:</b>	-- 4% Tax Credit Project	-- 9% Tax Credit Project
<b>Between 1/1/09 -4/17/2022</b>	Use: Actual Incomes 2022	Use: Actual Incomes 2022
<b>On or After 4/18/2022</b>	Use: Actual Incomes 2022	Use: Actual Incomes 2022

Actual Income Limits 2022								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$22,380	\$25,560	\$28,770	\$31,950	\$34,530	\$37,080	\$39,630	\$42,180
35%	\$26,110	\$29,820	\$33,565	\$37,275	\$40,285	\$43,260	\$46,235	\$49,210
40%	\$29,840	\$34,080	\$38,360	\$42,600	\$46,040	\$49,440	\$52,840	\$56,240
45%	\$33,570	\$38,340	\$43,155	\$47,925	\$51,795	\$55,620	\$59,445	\$63,270
<b>50%</b>	<b>\$37,300</b>	<b>\$42,600</b>	<b>\$47,950</b>	<b>\$53,250</b>	<b>\$57,550</b>	<b>\$61,800</b>	<b>\$66,050</b>	<b>\$70,300</b>
55%	\$41,030	\$46,860	\$52,745	\$58,575	\$63,305	\$67,980	\$72,655	\$77,330
60%	\$44,760	\$51,120	\$57,540	\$63,900	\$69,060	\$74,160	\$79,260	\$84,360
80%	\$59,680	\$68,160	\$76,720	\$85,200	\$92,080	\$98,880	\$105,680	\$112,480

HERA Special Income Limits 2022								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$22,500	\$25,710	\$28,920	\$32,130	\$34,710	\$37,290	\$39,870	\$42,420
35%	\$26,250	\$29,995	\$33,740	\$37,485	\$40,495	\$43,505	\$46,515	\$49,490
40%	\$30,000	\$34,280	\$38,560	\$42,840	\$46,280	\$49,720	\$53,160	\$56,560
45%	\$33,750	\$38,565	\$43,380	\$48,195	\$52,065	\$55,935	\$59,805	\$63,630
<b>50%</b>	<b>\$37,500</b>	<b>\$42,850</b>	<b>\$48,200</b>	<b>\$53,550</b>	<b>\$57,850</b>	<b>\$62,150</b>	<b>\$66,450</b>	<b>\$70,700</b>
55%	\$41,250	\$47,135	\$53,020	\$58,905	\$63,635	\$68,365	\$73,095	\$77,770
60%	\$45,000	\$51,420	\$57,840	\$64,260	\$69,420	\$74,580	\$79,740	\$84,840
80%	\$60,000	\$68,560	\$77,120	\$85,680	\$92,560	\$99,440	\$106,320	\$113,120

### 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 18, 2022. Per Revenue Ruling 94-57, owners will have until June 1, 2022 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.

## 2022 -- Rents for LIHTC & Tax-Exempt Bonds

### Columbia County, Oregon



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

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

Actual 2022 Median <sup>3</sup>	\$106,500
2022 HERA Special Median	\$107,100 (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** Columbia 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--**

<b>Did the project exist<sup>2</sup> in 2008?</b>	Use: HERA Special 2022	
<b>If NO, did it exist<sup>2</sup>:</b>	-- 4% Tax Credit Project	-- 9% Tax Credit Project
<b>Between 1/1/09 -4/17/2022</b>	Use: Actual Incomes 2022	Use: Actual Incomes 2022
<b>On or After 4/18/2022</b>	Use: Actual Incomes 2022	Use: Actual Incomes 2022

Rents based on Actual Income Limits 2022							
% MFI	75% of 0 Bdrm	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
30%	\$419	\$559	\$599	\$719	\$831	\$927	\$1,022
35%	\$489	\$652	\$699	\$839	\$969	\$1,081	\$1,193
40%	\$559	\$746	\$799	\$959	\$1,108	\$1,236	\$1,363
45%	\$629	\$839	\$898	\$1,078	\$1,246	\$1,390	\$1,533
<b>50%</b>	\$699	<b>\$932</b>	<b>\$998</b>	<b>\$1,198</b>	<b>\$1,385</b>	<b>\$1,545</b>	<b>\$1,704</b>
55%	\$768	\$1,025	\$1,098	\$1,318	\$1,523	\$1,699	\$1,874
60%	\$839	\$1,119	\$1,198	\$1,438	\$1,662	\$1,854	\$2,045
80%	\$1,119	\$1,492	\$1,598	\$1,918	\$2,216	\$2,472	\$2,727

Rents based on HERA Special Income Limits 2022							
% MFI	75% of 0 Bdrm	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
30%	\$421	\$562	\$602	\$723	\$835	\$932	\$1,028
35%	\$492	\$656	\$703	\$843	\$974	\$1,087	\$1,200
40%	\$562	\$750	\$803	\$964	\$1,114	\$1,243	\$1,371
45%	\$632	\$843	\$903	\$1,084	\$1,253	\$1,398	\$1,542
<b>50%</b>	\$702	<b>\$937</b>	<b>\$1,004</b>	<b>\$1,205</b>	<b>\$1,392</b>	<b>\$1,553</b>	<b>\$1,714</b>
55%	\$773	\$1,031	\$1,104	\$1,325	\$1,531	\$1,709	\$1,885
60%	\$843	\$1,125	\$1,205	\$1,446	\$1,671	\$1,864	\$2,057
80%	\$1,125	\$1,500	\$1,607	\$1,928	\$2,228	\$2,486	\$2,743

### Notes:

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