## 2025 -- Income Limits for LIHTC & Tax-Exempt Bonds

# Clatsop County, Oregon



For more detailed MTSP income limit information, please visit HUDs website: http://www.huduser.gov/portal/datasets/mtsp.html

Actual 2025 Median <sup>1</sup>	\$96,400	
Ntnl Non-Metro 2025 Median	\$82,300	(applies to 9% credits only in non-metro areas)
2025 HERA Special Median	\$96,900	(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>2</sup>

YES Clatsop County is considered Rural. To verify current accuracy, please visit:

 $\underline{http://eligibility.sc.egov.usda.gov/eligibility/welcomeAction.do?pageAction=sfp\&NavKey=property@12\\$ 

-- The following income limits indicate the highest income limit allowable--

Did the project exist <sup>3</sup> in 2008?	Use: HERA Special 2025	
If NO:	4% Tax Credit Project	9% Tax Credit Project
	Use: Actual Incomes 2025	Use: Actual Incomes 2025

Actual Income Limits 2025									
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers	
20%	\$13,500	\$15,440	\$ <del>17,360</del>	\$19,280	\$20,840	\$22,380	\$23,920	\$25,460	
30%	\$20,250	\$23,160	\$26,040	\$28,920	\$31,260	\$33,570	\$35,880	\$38,190	
35%	\$23,625	\$27,020	\$30,380	\$33,740	\$36,470	\$39,165	\$41,860	\$44,555	
40%	\$27,000	\$30,880	\$34,720	\$38,560	\$41,680	\$44,760	\$47,840	\$50,920	
45%	\$30,375	\$34,740	\$39,060	\$43,380	\$46,890	\$50,355	\$53,820	\$57,285	
50%	\$33,750	\$38,600	\$43,400	\$48,200	\$52,100	\$55,950	\$59,800	\$63,650	
55%	\$37,125	\$42,460	\$47,740	\$53,020	\$57,310	\$61,545	\$65,780	\$70,015	
60%	\$40,500	\$46,320	\$52,080	\$57,840	\$62,520	\$67,140	\$71,760	\$76,380	
70%	\$47,250	\$54,040	\$60,760	\$67,480	\$72,940	\$78,330	\$83,720	\$89,110	
80%	\$54,000	\$61,760	\$69,440	\$77,120	\$83,360	\$89,520	\$95,680	\$101,840	

HERA Special Income Limits 2025										
<u>% MFI</u>	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers		
20%	\$13,580	\$15,520	\$17,460	\$19,380	\$20,940	\$22,500	\$24,040	\$25,600		
30%	\$20,370	\$23,280	\$26,190	\$29,070	\$31,410	\$33,750	\$36,060	\$38,400		
35%	\$23,765	\$27,160	\$30,555	\$33,915	\$36,645	\$39,375	\$42,070	\$44,800		
40%	\$27,160	\$31,040	\$34,920	\$38,760	\$41,880	\$45,000	\$48,080	\$51,200		
45%	\$30,555	\$34,920	\$39,285	\$43,605	\$47,115	\$50,625	\$54,090	\$57,600		
50%	\$33,950	\$38,800	\$43,650	\$48,450	\$52,350	\$56,250	\$60,100	\$64,000		
55%	\$37,345	\$42,680	\$48,015	\$53,295	\$57,585	\$61,875	\$66,110	\$70,400		
60%	\$40,740	\$46,560	\$52,380	\$58,140	\$62,820	\$67,500	\$72,120	\$76,800		
70%	\$47,530	\$54,320	\$61,110	\$67,830	\$73,290	\$78,750	\$84,140	\$89,600		
80%	\$54,320	\$62,080	\$69,840	\$77,520	\$83,760	\$90,000	\$96,160	\$102,400		

#### Notes:

https://www.oregon.gov/ohcs/compliance-monitoring/Pages/rent-income-limits.aspx

The incomes limits listed above are based on the Multifamily Tax Subsidy Program (MTSP) income limits published by HUD on April 1, 2025. Per Revenue Ruling 94-57, owners will have until May 15, 2025 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.

<sup>1:</sup> Actual Median Income Limit indicated here is based on income limits though it is not necessarily the HUD Area Median Income

<sup>2:</sup> 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:

<sup>3:</sup> 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.

#### 2025 -- Rents for LIHTC & Tax-Exempt Bonds

# Clatsop County, Oregon



For more detailed MTSP income limit information, please visit HUDs website: http://www.huduser.gov/portal/datasets/mtsp.html

Actual 2025 Median <sup>1</sup>	\$96,400	
Ntnl Non-Metro 2025 Median	\$82,300	(applies to 9% credits only in non-metro areas)
2025 HERA Special Median	\$96,900	(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>2</sup>

Clatsop 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>3</sup> in 2008? Use: HERA Special 2025

If NO: -- 4% Tax Credit Project -- 9% Tax Credit Project

Use: Actual Incomes 2025 Use: Actual Incomes 2025

	Rents based on Actual Income Limits 2025									
% MFI	75% of 0 Bdrm	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm			
20%	\$252	\$337	\$361	\$434	\$501	\$559	\$617			
30%	\$379	\$506	\$542	\$651	\$752	\$839	\$925			
35%	\$442	\$590	\$633	\$759	\$877	\$979	\$1,080			
40%	\$506	\$675	\$723	\$868	\$1,003	\$1,119	\$1,234			
45%	\$569	\$759	\$813	\$976	\$1,128	\$1,258	\$1,388			
50%	\$632	\$843	\$904	\$1,085	\$1,253	\$1,398	\$1,543			
55%	\$696	\$928	\$994	\$1,193	\$1,379	\$1,538	\$1,697			
60%	\$759	\$1,012	\$1,085	\$1,302	\$1,504	\$1,678	\$1,851			
70%	\$885	\$1,181	\$1,266	\$1,519	\$1,755	\$1,958	\$2,160			
80%	\$1,012	\$1,350	\$1,447	\$1,736	\$2,006	\$2,238	\$2,469			

	<u>R</u>						
% MFI	75% of 0 Bdrm	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
20%	\$254	\$339	\$363	\$436	\$504	\$562	\$620
30%	\$381	\$509	\$545	\$654	\$756	\$843	\$930
35%	\$445	\$594	\$636	\$763	\$882	\$984	\$1,085
40%	\$509	\$679	\$727	\$873	\$1,008	\$1,125	\$1,241
45%	\$572	\$763	\$818	\$982	\$1,134	\$1,265	\$1,396
50%	\$636	\$848	\$909	\$1,091	\$1,260	\$1,406	\$1,551
55%	\$699	\$933	\$1,000	\$1,200	\$1,386	\$1,546	\$1,706
60%	\$763	\$1,018	\$1,091	\$1,309	\$1,512	\$1,687	\$1,861
70%	\$891	\$1,188	\$1,273	\$1,527	\$1,764	\$1,968	\$2,171
80%	\$1,018	\$1,358	\$1,455	\$1,746	\$2,016	\$2,250	\$2,482

### Notes:

2: 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:

https://www.oregon.gov/ohcs/compliance-monitoring/Pages/rent-income-limits.aspx

3: 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.

The rent limits listed above are based on the Multifamily Tax Subsidy Program (MTSP) income limits published by HUD on April 1, 2025. Per Revenue Ruling 94-57, owners will have until May 15, 2025 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 rents 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.

<sup>1:</sup> Actual Median Income Limit indicated here is based on income limits though it is not necessarily the HUD Area Median Income