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

# **Curry County, Oregon**



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

Actual 2025 Median 1	\$81,400	
Ntnl Non-Metro 2025 I	Median \$82,300	(applies to 9% credits only in non-metro areas)
2025 HERA Special M	Median \$87,400	(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 Curry County is considered Rural. To verify current accuracy, please visit:

http://eliqibility.sc.egov.usda.gov/eliqibility/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									
<u>% MFI</u>	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers		
20%	\$11,400	\$13,040	\$14,660	\$16,280	\$17,600	\$18,900	\$20,200	\$21,500		
30%	\$17,100	\$19,560	\$21,990	\$24,420	\$26,400	\$28,350	\$30,300	\$32,250		
35%	\$19,950	\$22,820	\$25,655	\$28,490	\$30,800	\$33,075	\$35,350	\$37,625		
40%	\$22,800	\$26,080	\$29,320	\$32,560	\$35,200	\$37,800	\$40,400	\$43,000		
45%	\$25,650	\$29,340	\$32,985	\$36,630	\$39,600	\$42,525	\$45,450	\$48,375		
50%	\$28,500	\$32,600	\$36,650	\$40,700	\$44,000	\$47,250	\$50,500	\$53,750		
55%	\$31,350	\$35,860	\$40,315	\$44,770	\$48,400	\$51,975	\$55,550	\$59,125		
60%	\$34,200	\$39,120	\$43,980	\$48,840	\$52,800	\$56,700	\$60,600	\$64,500		
70%	\$39,900	\$45,640	\$51,310	\$56,980	\$61,600	\$66,150	\$70,700	\$75,250		
80%	\$45,600	\$52,160	\$58,640	\$65,120	\$70,400	\$75,600	\$80,800	\$86,000		

HERA Special Income Limits 2025									
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers	
20%	\$12,240	\$14,000	\$15,740	\$17,480	\$18,880	\$20,280	\$21,680	\$23,080	
30%	\$18,360	\$21,000	\$23,610	\$26,220	\$28,320	\$30,420	\$32,520	\$34,620	
35%	\$21,420	\$24,500	\$27,545	\$30,590	\$33,040	\$35,490	\$37,940	\$40,390	
40%	\$24,480	\$28,000	\$31,480	\$34,960	\$37,760	\$40,560	\$43,360	\$46,160	
45%	\$27,540	\$31,500	\$35,415	\$39,330	\$42,480	\$45,630	\$48,780	\$51,930	
50%	\$30,600	\$35,000	\$39,350	\$43,700	\$47,200	\$50,700	\$54,200	\$57,700	
55%	\$33,660	\$38,500	\$43,285	\$48,070	\$51,920	\$55,770	\$59,620	\$63,470	
60%	\$36,720	\$42,000	\$47,220	\$52,440	\$56,640	\$60,840	\$65,040	\$69,240	
70%	\$42,840	\$49,000	\$55,090	\$61,180	\$66,080	\$70,980	\$75,880	\$80,780	
80%	\$48,960	\$56,000	\$62,960	\$69,920	\$75,520	\$81,120	\$86,720	\$92,320	

#### **Notes**

- 1: Actual Median Income Limit indicated here is based on income limits though it is not necessarily the HUD Area Median Income
- 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 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.

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

### **Curry 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>	\$81,400	
Ntnl Non-Metro 2025 Median	\$82,300	(applies to 9% credits only in non-metro areas)
2025 HERA Special Median	\$87,400	(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>

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

http://eliqibility.sc.egov.usda.gov/eliqibility/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
Use: Actual Incomes 2025

-- 9% Tax Credit Project

Use: Actual Incomes 2025

	Rents based on Actual Income Limits 2025								
% MFI	75% of 0 Bdrm	<u> 0 Bdrm</u>	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm		
20%	\$213	\$285	\$305	\$366	\$423	\$472	\$521		
30%	\$320	\$427	\$458	\$549	\$635	\$708	\$781		
35%	\$373	\$498	\$534	\$641	\$741	\$826	\$912		
40%	\$427	\$570	\$611	\$733	\$847	\$945	\$1,042		
45%	\$480	\$641	\$687	\$824	\$952	\$1,063	\$1,172		
50%	\$534	\$712	\$763	\$916	\$1,058	\$1,181	\$1,303		
55%	\$587	\$783	\$840	\$1,007	\$1,164	\$1,299	\$1,433		
60%	\$641	\$855	\$916	\$1,099	\$1,270	\$1,417	\$1,563		
70%	\$747	\$997	\$1,069	\$1,282	\$1,482	\$1,653	\$1,824		
80%	\$855	\$1,140	\$1,222	\$1,466	\$1,694	\$1,890	\$2,085		

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% MFI	75% of 0 Bdrm	<u> 0 Bdrm</u>	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
20%	\$229	\$306	\$328	\$393	\$454	\$507	\$559
30%	\$344	\$459	\$492	\$590	\$681	\$760	\$839
35%	\$401	\$535	\$574	\$688	\$795	\$887	\$979
40%	\$459	\$612	\$656	\$787	\$909	\$1,014	\$1,119
45%	\$516	\$688	\$738	\$885	\$1,022	\$1,140	\$1,258
50%	\$573	\$765	\$820	\$983	\$1,136	\$1,267	\$1,398
55%	\$630	\$841	\$902	\$1,082	\$1,249	\$1,394	\$1,538
60%	\$688	\$918	\$984	\$1,180	\$1,363	\$1,521	\$1,678
70%	\$803	\$1,071	\$1,148	\$1,377	\$1,590	\$1,774	\$1,958
80%	\$918	\$1,224	\$1,312	\$1,574	\$1,818	\$2,028	\$2,238

#### Notes:

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- 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:

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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.