

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

Lake 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	\$88,300
Ntnl Non-Metro 2025 Median	\$82,300 (applies to 9% credits only in non-metro areas)
2025 HERA Special Median	\$99,000 (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 Ntnl Non-Metro Median for 9% projects)²

YES Lake County is considered urban within it's major cities, to verify your address and 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--

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

% MFI	Actual Income Limits 2025							
	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
20%	\$12,380	\$14,140	\$15,900	\$17,660	\$19,080	\$20,500	\$21,900	\$23,320
30%	\$18,570	\$21,210	\$23,850	\$26,490	\$28,620	\$30,750	\$32,850	\$34,980
35%	\$21,665	\$24,745	\$27,825	\$30,905	\$33,390	\$35,875	\$38,325	\$40,810
40%	\$24,760	\$28,280	\$31,800	\$35,320	\$38,160	\$41,000	\$43,800	\$46,640
45%	\$27,855	\$31,815	\$35,775	\$39,735	\$42,930	\$46,125	\$49,275	\$52,470
50%	\$30,950	\$35,350	\$39,750	\$44,150	\$47,700	\$51,250	\$54,750	\$58,300
55%	\$34,045	\$38,885	\$43,725	\$48,565	\$52,470	\$56,375	\$60,225	\$64,130
60%	\$37,140	\$42,420	\$47,700	\$52,980	\$57,240	\$61,500	\$65,700	\$69,960
70%	\$43,330	\$49,490	\$55,650	\$61,810	\$66,780	\$71,750	\$76,650	\$81,620
80%	\$49,520	\$56,560	\$63,600	\$70,640	\$76,320	\$82,000	\$87,600	\$93,280

% MFI	HERA Special Income Limits 2025							
	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
20%	\$13,860	\$15,840	\$17,820	\$19,800	\$21,400	\$22,980	\$24,560	\$26,140
30%	\$20,790	\$23,760	\$26,730	\$29,700	\$32,100	\$34,470	\$36,840	\$39,210
35%	\$24,255	\$27,720	\$31,185	\$34,650	\$37,450	\$40,215	\$42,980	\$45,745
40%	\$27,720	\$31,680	\$35,640	\$39,600	\$42,800	\$45,960	\$49,120	\$52,280
45%	\$31,185	\$35,640	\$40,095	\$44,550	\$48,150	\$51,705	\$55,260	\$58,815
50%	\$34,650	\$39,600	\$44,550	\$49,500	\$53,500	\$57,450	\$61,400	\$65,350
55%	\$38,115	\$43,560	\$49,005	\$54,450	\$58,850	\$63,195	\$67,540	\$71,885
60%	\$41,580	\$47,520	\$53,460	\$59,400	\$64,200	\$68,940	\$73,680	\$78,420
70%	\$48,510	\$55,440	\$62,370	\$69,300	\$74,900	\$80,430	\$85,960	\$91,490
80%	\$55,440	\$63,360	\$71,280	\$79,200	\$85,600	\$91,920	\$98,240	\$104,560

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:

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

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

Lake 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	\$88,300
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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)²

YES Lake County is considered urban within it's major cities, to verify your address and 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 ³ 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	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
20%	\$231	\$309	\$331	\$397	\$459	\$512	\$565
30%	\$348	\$464	\$497	\$596	\$688	\$768	\$847
35%	\$405	\$541	\$580	\$695	\$803	\$896	\$989
40%	\$464	\$619	\$663	\$795	\$918	\$1,025	\$1,130
45%	\$522	\$696	\$745	\$894	\$1,033	\$1,153	\$1,271
50%	\$579	\$773	\$828	\$993	\$1,148	\$1,281	\$1,413
55%	\$638	\$851	\$911	\$1,093	\$1,262	\$1,409	\$1,554
60%	\$696	\$928	\$994	\$1,192	\$1,377	\$1,537	\$1,695
70%	\$812	\$1,083	\$1,160	\$1,391	\$1,607	\$1,793	\$1,978
80%	\$928	\$1,238	\$1,326	\$1,590	\$1,837	\$2,050	\$2,261

Rents based on HERA Special Income Limits 2025						
% MFI	75% of 0 Bdrm	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm
20%	\$259	\$346	\$371	\$445	\$515	\$574
30%	\$389	\$519	\$556	\$668	\$772	\$861
35%	\$454	\$606	\$649	\$779	\$901	\$1,005
40%	\$519	\$693	\$742	\$891	\$1,030	\$1,149
45%	\$584	\$779	\$835	\$1,002	\$1,158	\$1,292
50%	\$649	\$866	\$928	\$1,113	\$1,287	\$1,436
55%	\$714	\$952	\$1,020	\$1,225	\$1,416	\$1,579
60%	\$779	\$1,039	\$1,113	\$1,336	\$1,545	\$1,723
70%	\$909	\$1,212	\$1,299	\$1,559	\$1,802	\$2,010
80%	\$1,039	\$1,386	\$1,485	\$1,782	\$2,060	\$2,298

Notes:

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<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.