

## 2025 -- 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.gov/portal/datasets/mtsp.html>



Actual 2025 Median <sup>1</sup>	\$92,700	
Ntnl Non-Metro 2025 Median	\$82,300	(applies to 9% credits only in non-metro areas)
2025 HERA Special Median	\$99,600	(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>

**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>3</sup> in 2008?</b>	Use: HERA Special 2025	
<b>If NO:</b>	-- 4% Tax Credit Project Use: Actual Incomes 2025	-- 9% Tax Credit Project Use: Actual Incomes 2025

<b>Actual Income Limits 2025</b>								
<b>% MFI</b>	<b>1 Pers</b>	<b>2 Pers</b>	<b>3 Pers</b>	<b>4 Pers</b>	<b>5 Pers</b>	<b>6 Pers</b>	<b>7 Pers</b>	<b>8 Pers</b>
20%	\$12,980	\$14,840	\$16,700	\$18,540	\$20,020	\$21,500	\$23,000	\$24,480
30%	\$19,470	\$22,260	\$25,050	\$27,810	\$30,030	\$32,250	\$34,500	\$36,720
35%	\$22,715	\$25,970	\$29,225	\$32,445	\$35,035	\$37,625	\$40,250	\$42,840
40%	\$25,960	\$29,680	\$33,400	\$37,080	\$40,040	\$43,000	\$46,000	\$48,960
45%	\$29,205	\$33,390	\$37,575	\$41,715	\$45,045	\$48,375	\$51,750	\$55,080
<b>50%</b>	<b>\$32,450</b>	<b>\$37,100</b>	<b>\$41,750</b>	<b>\$46,350</b>	<b>\$50,050</b>	<b>\$53,750</b>	<b>\$57,500</b>	<b>\$61,200</b>
55%	\$35,695	\$40,810	\$45,925	\$50,985	\$55,055	\$59,125	\$63,250	\$67,320
60%	\$38,940	\$44,520	\$50,100	\$55,620	\$60,060	\$64,500	\$69,000	\$73,440
70%	\$45,430	\$51,940	\$58,450	\$64,890	\$70,070	\$75,250	\$80,500	\$85,680
80%	\$51,920	\$59,360	\$66,800	\$74,160	\$80,080	\$86,000	\$92,000	\$97,920

<b>HERA Special Income Limits 2025</b>								
<b>% MFI</b>	<b>1 Pers</b>	<b>2 Pers</b>	<b>3 Pers</b>	<b>4 Pers</b>	<b>5 Pers</b>	<b>6 Pers</b>	<b>7 Pers</b>	<b>8 Pers</b>
20%	\$13,960	\$15,940	\$17,940	\$19,920	\$21,520	\$23,120	\$24,720	\$26,300
30%	\$20,940	\$23,910	\$26,910	\$29,880	\$32,280	\$34,680	\$37,080	\$39,450
35%	\$24,430	\$27,895	\$31,395	\$34,860	\$37,660	\$40,460	\$43,260	\$46,025
40%	\$27,920	\$31,880	\$35,880	\$39,840	\$43,040	\$46,240	\$49,440	\$52,600
45%	\$31,410	\$35,865	\$40,365	\$44,820	\$48,420	\$52,020	\$55,620	\$59,175
<b>50%</b>	<b>\$34,900</b>	<b>\$39,850</b>	<b>\$44,850</b>	<b>\$49,800</b>	<b>\$53,800</b>	<b>\$57,800</b>	<b>\$61,800</b>	<b>\$65,750</b>
55%	\$38,390	\$43,835	\$49,335	\$54,780	\$59,180	\$63,580	\$67,980	\$72,325
60%	\$41,880	\$47,820	\$53,820	\$59,760	\$64,560	\$69,360	\$74,160	\$78,900
70%	\$48,860	\$55,790	\$62,790	\$69,720	\$75,320	\$80,920	\$86,520	\$92,050
80%	\$55,840	\$63,760	\$71,760	\$79,680	\$86,080	\$92,480	\$98,880	\$105,200

### **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.

OHCS, 4/10/2025

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

### Linn County, Oregon

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

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



Actual 2025 Median <sup>1</sup>	\$92,700	
Ntnl Non-Metro 2025 Median	\$82,300	(applies to 9% credits only in non-metro areas)
2025 HERA Special Median	\$99,600	(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>

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

<b>Did the project exist<sup>3</sup> in 2008?</b>	Use: HERA Special 2025	
<b>If NO:</b>	-- 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%	\$243	\$324	\$347	\$417	\$482	\$537	\$593
30%	\$364	\$486	\$521	\$626	\$723	\$806	\$890
35%	\$425	\$567	\$608	\$730	\$843	\$940	\$1,038
40%	\$486	\$649	\$695	\$835	\$964	\$1,075	\$1,187
45%	\$547	\$730	\$782	\$939	\$1,084	\$1,209	\$1,335
<b>50%</b>	<b>\$608</b>	<b>\$811</b>	<b>\$869</b>	<b>\$1,043</b>	<b>\$1,205</b>	<b>\$1,343</b>	<b>\$1,483</b>
55%	\$669	\$892	\$956	\$1,148	\$1,325	\$1,478	\$1,632
60%	\$729	\$973	\$1,043	\$1,252	\$1,446	\$1,612	\$1,780
70%	\$851	\$1,135	\$1,217	\$1,461	\$1,687	\$1,881	\$2,077
80%	\$973	\$1,298	\$1,391	\$1,670	\$1,928	\$2,150	\$2,374

Rents based on HERA Special Income Limits 2025							
% MFI	75% of 0 Bdrm	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
20%	\$261	\$349	\$373	\$448	\$518	\$578	\$637
30%	\$392	\$523	\$560	\$672	\$777	\$867	\$956
35%	\$457	\$610	\$654	\$784	\$906	\$1,011	\$1,116
40%	\$523	\$698	\$747	\$897	\$1,036	\$1,156	\$1,275
45%	\$588	\$785	\$840	\$1,009	\$1,165	\$1,300	\$1,434
<b>50%</b>	<b>\$654</b>	<b>\$872</b>	<b>\$934</b>	<b>\$1,121</b>	<b>\$1,295</b>	<b>\$1,445</b>	<b>\$1,594</b>
55%	\$719	\$959	\$1,027	\$1,233	\$1,424	\$1,589	\$1,753
60%	\$785	\$1,047	\$1,121	\$1,345	\$1,554	\$1,734	\$1,913
70%	\$915	\$1,221	\$1,308	\$1,569	\$1,813	\$2,023	\$2,232
80%	\$1,047	\$1,396	\$1,495	\$1,794	\$2,072	\$2,312	\$2,551

#### 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 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.