

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

Polk 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 ¹	\$92,600	
Ntl Non-Metro 2025 Median	\$82,300	(applies to 9% credits only in non-metro areas)
2025 HERA Special Median	\$93,600	(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 Ntl Non-Metro Median for 9% projects)²

Not All Polk 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--

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

Actual Income Limits 2025								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
20%	\$12,980	\$14,820	\$16,680	\$18,520	\$20,020	\$21,500	\$22,980	\$24,460
30%	\$19,470	\$22,230	\$25,020	\$27,780	\$30,030	\$32,250	\$34,470	\$36,690
35%	\$22,715	\$25,935	\$29,190	\$32,410	\$35,035	\$37,625	\$40,215	\$42,805
40%	\$25,960	\$29,640	\$33,360	\$37,040	\$40,040	\$43,000	\$45,960	\$48,920
45%	\$29,205	\$33,345	\$37,530	\$41,670	\$45,045	\$48,375	\$51,705	\$55,035
50%	\$32,450	\$37,050	\$41,700	\$46,300	\$50,050	\$53,750	\$57,450	\$61,150
55%	\$35,695	\$40,755	\$45,870	\$50,930	\$55,055	\$59,125	\$63,195	\$67,265
60%	\$38,940	\$44,460	\$50,040	\$55,560	\$60,060	\$64,500	\$68,940	\$73,380
70%	\$45,430	\$51,870	\$58,380	\$64,820	\$70,070	\$75,250	\$80,430	\$85,610
80%	\$51,920	\$59,280	\$66,720	\$74,080	\$80,080	\$86,000	\$91,920	\$97,840

HERA Special Income Limits 2025								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
20%	\$13,120	\$14,980	\$16,860	\$18,720	\$20,220	\$21,720	\$23,220	\$24,720
30%	\$19,680	\$22,470	\$25,290	\$28,080	\$30,330	\$32,580	\$34,830	\$37,080
35%	\$22,960	\$26,215	\$29,505	\$32,760	\$35,385	\$38,010	\$40,635	\$43,260
40%	\$26,240	\$29,960	\$33,720	\$37,440	\$40,440	\$43,440	\$46,440	\$49,440
45%	\$29,520	\$33,705	\$37,935	\$42,120	\$45,495	\$48,870	\$52,245	\$55,620
50%	\$32,800	\$37,450	\$42,150	\$46,800	\$50,550	\$54,300	\$58,050	\$61,800
55%	\$36,080	\$41,195	\$46,365	\$51,480	\$55,605	\$59,730	\$63,855	\$67,980
60%	\$39,360	\$44,940	\$50,580	\$56,160	\$60,660	\$65,160	\$69,660	\$74,160
70%	\$45,920	\$52,430	\$59,010	\$65,520	\$70,770	\$76,020	\$81,270	\$86,520
80%	\$52,480	\$59,920	\$67,440	\$74,880	\$80,880	\$86,880	\$92,880	\$98,880

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

Polk County, Oregon



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Actual 2025 Median ¹	\$92,600	
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2025 HERA Special Median	\$93,600	(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)²

Not All Polk 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--

Did the project exist³ in 2008?	<i>Use: HERA Special 2025</i>	
If NO:	-- 4% Tax Credit Project <i>Use: Actual Incomes 2025</i>	-- 9% Tax Credit Project <i>Use: Actual Incomes 2025</i>

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	\$481	\$537	\$593
30%	\$364	\$486	\$521	\$625	\$722	\$806	\$889
35%	\$425	\$567	\$608	\$729	\$843	\$940	\$1,037
40%	\$486	\$649	\$695	\$834	\$963	\$1,075	\$1,186
45%	\$547	\$730	\$781	\$938	\$1,083	\$1,209	\$1,334
50%	\$608	\$811	\$868	\$1,042	\$1,204	\$1,343	\$1,482
55%	\$669	\$892	\$955	\$1,146	\$1,324	\$1,478	\$1,630
60%	\$729	\$973	\$1,042	\$1,251	\$1,445	\$1,612	\$1,779
70%	\$851	\$1,135	\$1,216	\$1,459	\$1,686	\$1,881	\$2,075
80%	\$973	\$1,298	\$1,390	\$1,668	\$1,927	\$2,150	\$2,372

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%	\$246	\$328	\$351	\$421	\$486	\$543	\$599
30%	\$369	\$492	\$526	\$632	\$730	\$814	\$898
35%	\$430	\$574	\$614	\$737	\$851	\$950	\$1,048
40%	\$492	\$656	\$702	\$843	\$973	\$1,086	\$1,198
45%	\$553	\$738	\$790	\$948	\$1,095	\$1,221	\$1,348
50%	\$615	\$820	\$878	\$1,053	\$1,216	\$1,357	\$1,498
55%	\$676	\$902	\$965	\$1,159	\$1,338	\$1,493	\$1,647
60%	\$738	\$984	\$1,053	\$1,264	\$1,460	\$1,629	\$1,797
70%	\$861	\$1,148	\$1,229	\$1,475	\$1,703	\$1,900	\$2,097
80%	\$984	\$1,312	\$1,405	\$1,686	\$1,947	\$2,172	\$2,397

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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.

OHCS, 4/10/2025