

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

Yamhill County, Oregon



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

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

Actual 2025 Median1	\$124,100	
Ntl Non-Metro 2025 Median	\$82,300	(applies to 9% credits only in non-metro areas)
2025 HERA Special Median	\$112,400	(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 Ntl Non-Metro Median for 9% projects)²

Not all Yamhill County is considered urban within its 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 exist³ in 2008?	Use: HERA Special 2025	
If NO:	-- 4% Tax Credit Project Use: Actual Incomes 2025	-- 9% Tax Credit Project Use: Actual Incomes 2025

<u>Actual Income Limits 2025</u>								
<u>% MFI</u>	<u>1 Pers</u>	<u>2 Pers</u>	<u>3 Pers</u>	<u>4 Pers</u>	<u>5 Pers</u>	<u>6 Pers</u>	<u>7 Pers</u>	<u>8 Pers</u>
20%	\$17,380	\$19,860	\$22,340	\$24,820	\$26,820	\$28,800	\$30,780	\$32,780
30%	\$26,070	\$29,790	\$33,510	\$37,230	\$40,230	\$43,200	\$46,170	\$49,170
35%	\$30,415	\$34,755	\$39,095	\$43,435	\$46,935	\$50,400	\$53,865	\$57,365
40%	\$34,760	\$39,720	\$44,680	\$49,640	\$53,640	\$57,600	\$61,560	\$65,560
45%	\$39,105	\$44,685	\$50,265	\$55,845	\$60,345	\$64,800	\$69,255	\$73,755
50%	\$43,450	\$49,650	\$55,850	\$62,050	\$67,050	\$72,000	\$76,950	\$81,950
55%	\$47,795	\$54,615	\$61,435	\$68,255	\$73,755	\$79,200	\$84,645	\$90,145
60%	\$52,140	\$59,580	\$67,020	\$74,460	\$80,460	\$86,400	\$92,340	\$98,340
70%	\$60,830	\$69,510	\$78,190	\$86,870	\$93,870	\$100,800	\$107,730	\$114,730
80%	\$69,520	\$79,440	\$89,360	\$99,280	\$107,280	\$115,200	\$123,120	\$131,120

<u>HERA Special Income Limits 2025</u>								
<u>% MFI</u>	<u>1 Pers</u>	<u>2 Pers</u>	<u>3 Pers</u>	<u>4 Pers</u>	<u>5 Pers</u>	<u>6 Pers</u>	<u>7 Pers</u>	<u>8 Pers</u>
20%	\$17,480	\$19,980	\$22,480	\$24,960	\$26,960	\$28,960	\$30,960	\$32,960
30%	\$26,220	\$29,970	\$33,720	\$37,440	\$40,440	\$43,440	\$46,440	\$49,440
35%	\$30,590	\$34,965	\$39,340	\$43,680	\$47,180	\$50,680	\$54,180	\$57,680
40%	\$34,960	\$39,960	\$44,960	\$49,920	\$53,920	\$57,920	\$61,920	\$65,920
45%	\$39,330	\$44,955	\$50,580	\$56,160	\$60,660	\$65,160	\$69,660	\$74,160
50%	\$43,700	\$49,950	\$56,200	\$62,400	\$67,400	\$72,400	\$77,400	\$82,400
55%	\$48,070	\$54,945	\$61,820	\$68,640	\$74,140	\$79,640	\$85,140	\$90,640
60%	\$52,440	\$59,940	\$67,440	\$74,880	\$80,880	\$86,880	\$92,880	\$98,880
70%	\$61,180	\$69,930	\$78,680	\$87,360	\$94,360	\$101,360	\$108,360	\$115,360
80%	\$69,920	\$79,920	\$89,920	\$99,840	\$107,840	\$115,840	\$123,840	\$131,840

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

Yamhill County, Oregon

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2025 HERA Special Median	\$112,400	(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)²

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<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?

Use: HERA Special 2025

If NO:

-- 4% Tax Credit Project

-- 9% Tax Credit Project

Use: Actual Incomes 2025

Use: Actual Incomes 2025

<u>Rents based on Actual Income Limits 2025</u>							
<u>% MFI</u>	<u>75% of 0 Bdrm</u>	<u>0 Bdrm</u>	<u>1 Bdrm</u>	<u>2 Bdrm</u>	<u>3 Bdrm</u>	<u>4 Bdrm</u>	<u>5 Bdrm</u>
20%	\$325	\$434	\$465	\$558	\$645	\$720	\$794
30%	\$488	\$651	\$698	\$837	\$968	\$1,080	\$1,191
35%	\$570	\$760	\$814	\$977	\$1,129	\$1,260	\$1,390
40%	\$651	\$869	\$931	\$1,117	\$1,291	\$1,440	\$1,589
45%	\$732	\$977	\$1,047	\$1,256	\$1,452	\$1,620	\$1,787
50%	\$814	\$1,086	\$1,163	\$1,396	\$1,613	\$1,800	\$1,986
55%	\$895	\$1,194	\$1,280	\$1,535	\$1,775	\$1,980	\$2,184
60%	\$977	\$1,303	\$1,396	\$1,675	\$1,936	\$2,160	\$2,383
70%	\$1,140	\$1,520	\$1,629	\$1,954	\$2,259	\$2,520	\$2,780
80%	\$1,303	\$1,738	\$1,862	\$2,234	\$2,582	\$2,880	\$3,178

<u>Rents based on HERA Special Income Limits 2025</u>							
<u>% MFI</u>	<u>75% of 0 Bdrm</u>	<u>0 Bdrm</u>	<u>1 Bdrm</u>	<u>2 Bdrm</u>	<u>3 Bdrm</u>	<u>4 Bdrm</u>	<u>5 Bdrm</u>
20%	\$327	\$437	\$468	\$562	\$649	\$724	\$799
30%	\$491	\$655	\$702	\$843	\$973	\$1,086	\$1,198
35%	\$573	\$764	\$819	\$983	\$1,135	\$1,267	\$1,398
40%	\$655	\$874	\$936	\$1,124	\$1,298	\$1,448	\$1,598
45%	\$737	\$983	\$1,053	\$1,264	\$1,460	\$1,629	\$1,797
50%	\$819	\$1,092	\$1,170	\$1,405	\$1,622	\$1,810	\$1,997
55%	\$900	\$1,201	\$1,287	\$1,545	\$1,784	\$1,991	\$2,197
60%	\$983	\$1,311	\$1,404	\$1,686	\$1,947	\$2,172	\$2,397
70%	\$1,146	\$1,529	\$1,638	\$1,967	\$2,271	\$2,534	\$2,796
80%	\$1,311	\$1,748	\$1,873	\$2,248	\$2,596	\$2,896	\$3,196

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