

## 2020 -- Income Limits for LIHTC & Tax-Exempt Bonds Columbia County, Oregon



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

Actual 2020 Median <sup>3</sup>	\$92,100	
Ntnl Non-Metro 2020 Median	\$62,300	(applies to 9% credits only in non-metro areas)
2020 HERA Special Median	\$92,600	(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>1</sup>

**YES** Columbia County is considered Rural. 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 <sup>2</sup> in 2008?	Use: HERA Special 2020	
If NO, did it exist <sup>2</sup> :	-- 4% Tax Credit Project	-- 9% Tax Credit Project
Between 1/1/09 - 4/23/19	Use: Actual Incomes 2020	Use: Actual Incomes 2020
On or After 4/24/19	Use: Actual Incomes 2020	Use: Actual Incomes 2020

Actual Income Limits 2020								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$19,350	\$22,110	\$24,870	\$27,630	\$29,850	\$32,070	\$34,290	\$36,480
35%	\$22,575	\$25,795	\$29,015	\$32,235	\$34,825	\$37,415	\$40,005	\$42,560
40%	\$25,800	\$29,480	\$33,160	\$36,840	\$39,800	\$42,760	\$45,720	\$48,640
45%	\$29,025	\$33,165	\$37,305	\$41,445	\$44,775	\$48,105	\$51,435	\$54,720
<b>50%</b>	<b>\$32,250</b>	<b>\$36,850</b>	<b>\$41,450</b>	<b>\$46,050</b>	<b>\$49,750</b>	<b>\$53,450</b>	<b>\$57,150</b>	<b>\$60,800</b>
55%	\$35,475	\$40,535	\$45,595	\$50,655	\$54,725	\$58,795	\$62,865	\$66,880
60%	\$38,700	\$44,220	\$49,740	\$55,260	\$59,700	\$64,140	\$68,580	\$72,960
80%	\$51,600	\$58,960	\$66,320	\$73,680	\$79,600	\$85,520	\$91,440	\$97,280

HERA Special Income Limits 2020								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
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
<b>50%</b>	<b>\$32,450</b>	<b>\$37,050</b>	<b>\$41,700</b>	<b>\$46,300</b>	<b>\$50,050</b>	<b>\$53,750</b>	<b>\$57,450</b>	<b>\$61,150</b>
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
80%	\$51,920	\$59,280	\$66,720	\$74,080	\$80,080	\$86,000	\$91,920	\$97,840

### Notes:

1: 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/Documents/rents-incomes/2020/LIHTC/2020-National-Non-Metro-Median-Income.pdf>

2: 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.

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

The incomes limits listed above are based on the Multifamily Tax Subsidy Program (MTSP) income limits published by HUD on March 31, 2020 Per Revenue Ruling 94-57, owners will have until May 15, 2020 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.

## 2020 -- Rents for LIHTC & Tax-Exempt Bonds

### Columbia County, Oregon



For more detailed MTSP income limit information, please visit HUDs website:

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

Actual 2020 Median <sup>3</sup>	\$92,100	
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2020 HERA Special Median	\$92,600	(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>1</sup>

**YES** Columbia County is considered Rural. 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 exist <sup>2</sup> in 2008?	Use: HERA Special 2020	
If NO, did it exist <sup>2</sup> :	-- 4% Tax Credit Project	-- 9% Tax Credit Project
Between 1/1/09 - 4/23/19	Use: Actual Incomes 2020	Use: Actual Incomes 2020
On or After 4/24/19	Use: Actual Incomes 2020	Use: Actual Incomes 2020

Rents based on Actual Income Limits 2020							
% MFI	75% of 0 Bdrm	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
30%	\$362	\$483	\$518	\$621	\$718	\$801	\$884
35%	\$423	\$564	\$604	\$725	\$838	\$935	\$1,032
40%	\$483	\$645	\$691	\$829	\$958	\$1,069	\$1,179
45%	\$543	\$725	\$777	\$932	\$1,077	\$1,202	\$1,326
<b>50%</b>	\$604	<b>\$806</b>	<b>\$863</b>	<b>\$1,036</b>	<b>\$1,197</b>	<b>\$1,336</b>	<b>\$1,474</b>
55%	\$664	\$886	\$950	\$1,139	\$1,317	\$1,469	\$1,621
60%	\$725	\$967	\$1,036	\$1,243	\$1,437	\$1,603	\$1,769
80%	\$967	\$1,290	\$1,382	\$1,658	\$1,916	\$2,138	\$2,359

Rents based on HERA Special Income Limits 2020							
% MFI	75% of 0 Bdrm	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
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
<b>50%</b>	\$608	<b>\$811</b>	<b>\$868</b>	<b>\$1,042</b>	<b>\$1,204</b>	<b>\$1,343</b>	<b>\$1,482</b>
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
80%	\$973	\$1,298	\$1,390	\$1,668	\$1,927	\$2,150	\$2,372

### Notes:

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

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