

2016 -- Income Limits for LIHTC & Tax-Exempt Bonds

**Douglas County, Oregon**



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

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

Actual 2016 Median <sup>3</sup>	\$51,900	
Actual 2015 Median <sup>3</sup>	\$52,100	
Actual 2012 Median <sup>3</sup>	\$53,400	
Ntnl Non-Metro 2016 Median	\$53,300	(applies to 9% credits only in non-metro areas)
Ntnl Non-Metro 2015 Median	\$54,100	(applies to 9% credits only in non-metro areas)
2016 HERA Special Median	\$53,400	(applies to projects in existence before January 1, 2009)

Median Incomes calculated based on a 4-person household

**What Income Limit Should You Use?**

--The following income limits indicate the highest income limit allowable--

<b>Did the project exist<sup>2</sup> in 2008?</b>	<i>Use: HERA Special 2016</i>	<i>Use: Ntnl Non-Metro 2015<sup>1</sup></i>
<b>If NO, did it exist<sup>2</sup>:</b>	-- 4% Tax Credit Project	-- 9% Tax Credit Project
<b>Between 1/1/09 - 12/10/12</b>	<i>Use: Actual Incomes 2012</i>	<i>Use: Ntnl Non-Metro 2015<sup>1</sup></i>
<b>Between 12/11/12 - 12/17/13</b>	<i>Use: Actual Incomes 2015</i>	<i>Use: Ntnl Non-Metro 2015<sup>1</sup></i>
<b>Between 12/18/13 - 3/5/15</b>	<i>Use: Actual Incomes 2015</i>	<i>Use: Ntnl Non-Metro 2015<sup>1</sup></i>
<b>Between 3/6/15 - 3/27/16</b>	<i>Use: Actual Incomes 2015</i>	<i>Use: Ntnl Non-Metro 2015<sup>1</sup></i>
<b>On or After 3/28/16</b>	<i>Use: Actual Incomes 2016</i>	<i>Use: Ntnl Non-Metro 2016<sup>1</sup></i>

Actual Income Limits 2016								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$10,920	\$12,480	\$14,040	\$15,570	\$16,830	\$18,090	\$19,320	\$20,580
35%	\$12,740	\$14,560	\$16,380	\$18,165	\$19,635	\$21,105	\$22,540	\$24,010
40%	\$14,560	\$16,640	\$18,720	\$20,760	\$22,440	\$24,120	\$25,760	\$27,440
45%	\$16,380	\$18,720	\$21,060	\$23,355	\$25,245	\$27,135	\$28,980	\$30,870
<b>50%</b>	<b>\$18,200</b>	<b>\$20,800</b>	<b>\$23,400</b>	<b>\$25,950</b>	<b>\$28,050</b>	<b>\$30,150</b>	<b>\$32,200</b>	<b>\$34,300</b>
55%	\$20,020	\$22,880	\$25,740	\$28,545	\$30,855	\$33,165	\$35,420	\$37,730
60%	\$21,840	\$24,960	\$28,080	\$31,140	\$33,660	\$36,180	\$38,640	\$41,160
<b>80%</b>	<b>\$29,120</b>	<b>\$33,280</b>	<b>\$37,440</b>	<b>\$41,520</b>	<b>\$44,880</b>	<b>\$48,240</b>	<b>\$51,520</b>	<b>\$54,880</b>

Actual Income Limits 2015								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$10,950	\$12,510	\$14,070	\$15,630	\$16,890	\$18,150	\$19,410	\$20,640
35%	\$12,775	\$14,595	\$16,415	\$18,235	\$19,705	\$21,175	\$22,645	\$24,080
40%	\$14,600	\$16,680	\$18,760	\$20,840	\$22,520	\$24,200	\$25,880	\$27,520
45%	\$16,425	\$18,765	\$21,105	\$23,445	\$25,335	\$27,225	\$29,115	\$30,960
<b>50%</b>	<b>\$18,250</b>	<b>\$20,850</b>	<b>\$23,450</b>	<b>\$26,050</b>	<b>\$28,150</b>	<b>\$30,250</b>	<b>\$32,350</b>	<b>\$34,400</b>
55%	\$20,075	\$22,935	\$25,795	\$28,655	\$30,965	\$33,275	\$35,585	\$37,840
60%	\$21,900	\$25,020	\$28,140	\$31,260	\$33,780	\$36,300	\$38,820	\$41,280
80%	\$29,200	\$33,360	\$37,520	\$41,680	\$45,040	\$48,400	\$51,760	\$55,040

Actual Income Limits 2012 & HERA Special Income Limits 2015								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$11,220	\$12,840	\$14,430	\$16,020	\$17,310	\$18,600	\$19,890	\$21,150
35%	\$13,090	\$14,980	\$16,835	\$18,690	\$20,195	\$21,700	\$23,205	\$24,675
40%	\$14,960	\$17,120	\$19,240	\$21,360	\$23,080	\$24,800	\$26,520	\$28,200
45%	\$16,830	\$19,260	\$21,645	\$24,030	\$25,965	\$27,900	\$29,835	\$31,725
<b>50%</b>	<b>\$18,700</b>	<b>\$21,400</b>	<b>\$24,050</b>	<b>\$26,700</b>	<b>\$28,850</b>	<b>\$31,000</b>	<b>\$33,150</b>	<b>\$35,250</b>
55%	\$20,570	\$23,540	\$26,455	\$29,370	\$31,735	\$34,100	\$36,465	\$38,775
60%	\$22,440	\$25,680	\$28,860	\$32,040	\$34,620	\$37,200	\$39,780	\$42,300
80%	\$29,920	\$34,240	\$38,480	\$42,720	\$46,160	\$49,600	\$53,040	\$56,400

**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:

Not all of Douglas County is considered rural.

<http://www.oregon.gov/ohcs/pages/research-income-rent-limits.aspx>

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 28th 2016. Per Revenue Ruling 94-57, owners will have until May 12, 2016 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.