

## 2021 -- 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 2021 Median <sup>3</sup>	\$96,700	
Ntnl Non-Metro 2021 Median	\$63,400	(applies to 9% credits only in non-metro areas)
2021 HERA Special Median	\$97,500	(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 2021	
If NO, did it exist <sup>2</sup> :	-- 4% Tax Credit Project	-- 9% Tax Credit Project
Between 1/1/09 -3/31/2021	Use: Actual Incomes 2021	Use: Actual Incomes 2021
On or After 4/1/2021	Use: Actual Incomes 2021	Use: Actual Incomes 2021

Actual Income Limits 2021								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$20,310	\$23,220	\$26,130	\$29,010	\$31,350	\$33,660	\$36,000	\$38,310
35%	\$23,695	\$27,090	\$30,485	\$33,845	\$36,575	\$39,270	\$42,000	\$44,695
40%	\$27,080	\$30,960	\$34,840	\$38,680	\$41,800	\$44,880	\$48,000	\$51,080
45%	\$30,465	\$34,830	\$39,195	\$43,515	\$47,025	\$50,490	\$54,000	\$57,465
<b>50%</b>	<b>\$33,850</b>	<b>\$38,700</b>	<b>\$43,550</b>	<b>\$48,350</b>	<b>\$52,250</b>	<b>\$56,100</b>	<b>\$60,000</b>	<b>\$63,850</b>
55%	\$37,235	\$42,570	\$47,905	\$53,185	\$57,475	\$61,710	\$66,000	\$70,235
60%	\$40,620	\$46,440	\$52,260	\$58,020	\$62,700	\$67,320	\$72,000	\$76,620
80%	\$54,160	\$61,920	\$69,680	\$77,360	\$83,600	\$89,760	\$96,000	\$102,160

HERA Special Income Limits 2021								
% MFI	1 Pers	2 Pers	3 Pers	4 Pers	5 Pers	6 Pers	7 Pers	8 Pers
30%	\$20,490	\$23,400	\$26,340	\$29,250	\$31,590	\$33,930	\$36,270	\$38,610
35%	\$23,905	\$27,300	\$30,730	\$34,125	\$36,855	\$39,585	\$42,315	\$45,045
40%	\$27,320	\$31,200	\$35,120	\$39,000	\$42,120	\$45,240	\$48,360	\$51,480
45%	\$30,735	\$35,100	\$39,510	\$43,875	\$47,385	\$50,895	\$54,405	\$57,915
<b>50%</b>	<b>\$34,150</b>	<b>\$39,000</b>	<b>\$43,900</b>	<b>\$48,750</b>	<b>\$52,650</b>	<b>\$56,550</b>	<b>\$60,450</b>	<b>\$64,350</b>
55%	\$37,565	\$42,900	\$48,290	\$53,625	\$57,915	\$62,205	\$66,495	\$70,785
60%	\$40,980	\$46,800	\$52,680	\$58,500	\$63,180	\$67,860	\$72,540	\$77,220
80%	\$54,640	\$62,400	\$70,240	\$78,000	\$84,240	\$90,480	\$96,720	\$102,960

### 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:

<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 April 1st, 2021. Per Revenue Ruling 94-57, owners will have until May 15, 2021 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.

## 2021 -- 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 2021 Median <sup>3</sup>	\$96,700	
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2021 HERA Special Median	\$97,500	(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--**

<b>Did the project exist<sup>2</sup> in 2008?</b>	Use: HERA Special 2021	
<b>If NO, did it exist<sup>2</sup>:</b>	-- 4% Tax Credit Project	-- 9% Tax Credit Project
<b>Between 1/1/09 -3/31/2021</b>	Use: Actual Incomes 2021	Use: Actual Incomes 2021
<b>On or After 4/1/2021</b>	Use: Actual Incomes 2021	Use: Actual Incomes 2021

Rents based on Actual Income Limits 2021							
% MFI	75% of 0 Bdrm	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
30%	\$380	\$507	\$544	\$653	\$754	\$841	\$928
35%	\$444	\$592	\$634	\$762	\$880	\$981	\$1,083
40%	\$507	\$677	\$725	\$871	\$1,006	\$1,122	\$1,238
45%	\$570	\$761	\$816	\$979	\$1,131	\$1,262	\$1,393
<b>50%</b>	\$634	<b>\$846</b>	<b>\$906</b>	<b>\$1,088</b>	<b>\$1,257</b>	<b>\$1,402</b>	<b>\$1,548</b>
55%	\$697	\$930	\$997	\$1,197	\$1,383	\$1,542	\$1,702
60%	\$761	\$1,015	\$1,088	\$1,306	\$1,509	\$1,683	\$1,857
80%	\$1,015	\$1,354	\$1,451	\$1,742	\$2,012	\$2,244	\$2,477

Rents based on HERA Special Income Limits 2021							
% MFI	75% of 0 Bdrm	0 Bdrm	1 Bdrm	2 Bdrm	3 Bdrm	4 Bdrm	5 Bdrm
30%	\$384	\$512	\$548	\$658	\$760	\$848	\$936
35%	\$447	\$597	\$640	\$768	\$887	\$989	\$1,092
40%	\$512	\$683	\$731	\$878	\$1,014	\$1,131	\$1,248
45%	\$576	\$768	\$822	\$987	\$1,140	\$1,272	\$1,404
<b>50%</b>	\$639	<b>\$853</b>	<b>\$914</b>	<b>\$1,097</b>	<b>\$1,267</b>	<b>\$1,413</b>	<b>\$1,560</b>
55%	\$704	\$939	\$1,005	\$1,207	\$1,394	\$1,555	\$1,716
60%	\$768	\$1,024	\$1,097	\$1,317	\$1,521	\$1,696	\$1,872
80%	\$1,024	\$1,366	\$1,463	\$1,756	\$2,028	\$2,262	\$2,496

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