2022 -- Income Limits for LIHTC & Tax-Exempt Bonds

Jackson County, Oregon

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



Actual 2022 Median ³	\$76,400	
2022 HERA Special Median	\$85,300	(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)¹

Not All Jackson 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 exist ² in 2008?			Use: Hi	ERA Special 2	2022			
If NO, did it exist ² : Between 1/1/09 -4/17/2022 On or After 4/18/2022		4% Tax Credit Project Use: Actual Incomes 2022 Use: Actual Incomes 2022			9% Tax Credit Project Use: Actual Incomes 2022 Use: Actual Incomes 2022			
			Actual	Income Limi	ts 2022			
<u>% MFI</u>	<u>1 Pers</u>	<u>2 Pers</u>	3 Pers	4 Pers	5 Pers	<u>6 Pers</u>	7 Pers	8 Pers
30%	\$16,050	\$18,360	\$20,640	\$22,920	\$24,780	\$26,610	\$28,440	\$30,270
35%	\$18,725	\$21,420	\$24,080	\$26,740	\$28,910	\$31,045	\$33,180	\$35,315
40%	\$21,400	\$24,480	\$27,520	\$30,560	\$33,040	\$35,480	\$37,920	\$40,360
45%	\$24,075	\$27,540	\$30,960	\$34,380	\$37,170	\$39,915	\$42,660	\$45,405
50%	\$26,750	\$30,600	\$34,400	\$38,200	\$41,300	\$44,350	\$47,400	\$50,450
55%	\$29,425	\$33,660	\$37,840	\$42,020	\$45,430	\$48,785	\$52,140	\$55,495
60%	\$32,100	\$36,720	\$41,280	\$45,840	\$49,560	\$53,220	\$56,880	\$60,540
80%	\$42,800	\$48,960	\$55,040	\$61,120	\$66,080	\$70,960	\$75,840	\$80,720
			HERA Spe	cial Income L	imits 2022			
<u>% MFI</u>	<u>1 Pers</u>	2 Pers	<u>3 Pers</u>	<u>4 Pers</u>	<u>5 Pers</u>	<u>6 Pers</u>	<u>7 Pers</u>	<u>8 Pers</u>
30%	\$17,940	\$20,490	\$23,040	\$25,590	\$27,660	\$29,700	\$31,740	\$33,780
35%	\$20,930	\$23,905	\$26,880	\$29,855	\$32,270	\$34,650	\$37,030	\$39,410
40%	\$23,920	\$27,320	\$30,720	\$34,120	\$36,880	\$39,600	\$42,320	\$45,040
45%	\$26,910	\$30,735	\$34,560	\$38,385	\$41,490	\$44,550	\$47,610	\$50,670
50%	\$29,900	\$34,150	\$38,400	\$42,650	\$46,100	\$49,500	\$52,900	\$56,300

Notes:

55%

60%

80%

\$32,890

\$35.880

\$47,840

\$37,565

\$40.980

\$54,640

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:

\$46,915

\$51,180

\$68,240

\$50,710

\$55,320

\$73,760

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

\$54,450

\$59.400

\$79,200

\$58,190

\$63.480

\$84,640

\$61,930

\$67,560

\$90,080

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

\$42,240

\$46,080

\$61,440

The incomes limits listed above are based on the Multifamily Tax Subsidy Program (MTSP) income limits published by HUD on April 18, 2022. Per Revenue Ruling 94-57, owners will have until June 1, 2022 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.

2022 -- Rents for LIHTC & Tax-Exempt Bonds

Jackson County, Oregon

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



Actual 2022 Median ³	\$76,400	
2022 HERA Special Median	\$85,300	(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)¹

Not All Jackson 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 rent limits indicate the highest rents allowable--

Did the project exist ² in 2008?	Use: HERA Special 2022	
If NO, did it exist ² :	4% Tax Credit Project	9% Tax Credit Project
Between 1/1/09 -4/17/2022	Use: Actual Incomes 2022	Use: Actual Incomes 2022
On or After 4/18/2022	Use: Actual Incomes 2022	Use: Actual Incomes 2022

	Rents based on Actual Income Limits 2022								
% MFI	<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>		
30%	\$300	\$401	\$430	\$516	\$596	\$665	\$733		
35%	\$351	\$468	\$501	\$602	\$695	\$776	\$856		
40%	\$401	\$535	\$573	\$688	\$795	\$887	\$978		
45%	\$450	\$601	\$645	\$774	\$894	\$997	\$1,100		
50%	\$501	\$668	\$716	\$860	\$993	\$1,108	\$1,223		
55%	\$551	\$735	\$788	\$946	\$1,093	\$1,219	\$1,345		
60%	\$601	\$802	\$860	\$1,032	\$1,192	\$1,330	\$1,467		
80%	\$802	\$1,070	\$1,147	\$1,376	\$1,590	\$1,774	\$1,957		

	Rents based on HERA Special Income Limits 2022								
% MFI	<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>		
30%	\$336	\$448	\$480	\$576	\$665	\$742	\$819		
35%	\$392	\$523	\$560	\$672	\$776	\$866	\$955		
40%	\$448	\$598	\$640	\$768	\$887	\$990	\$1,092		
45%	\$504	\$672	\$720	\$864	\$998	\$1,113	\$1,228		
50%	\$560	\$747	\$800	\$960	\$1,109	\$1,237	\$1,365		
55%	\$616	\$822	\$880	\$1,056	\$1,220	\$1,361	\$1,501		
60%	\$672	\$897	\$960	\$1,152	\$1,331	\$1,485	\$1,638		
80%	\$897	\$1,196	\$1,281	\$1,536	\$1,775	\$1,980	\$2,184		

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 rent limits listed above are based on the Multifamily Tax Subsidy Program (MTSP) income limits published by HUD on April 18, 2022. Per Revenue Ruling 94-57, owners will have until June 1, 2022 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.