



To: Real Estate Development Partners

Notice: **RED-26-16**

From: Real Estate Department

Date: May 21, 2026

Re: **2026 Low Income Housing Tax Credit Income and Rent Limits**

The 2026 Multifamily Tax Subsidy Income Limits for the Low-Income Housing Tax Credit Program were released by HUD with an effective date of May 1, 2026, and must be implemented within 45 days of that date.

Background information

Income and rent limits are no longer based solely on the county in which a development is located. Instead, limits are project-specific based on the placed-in-service date. Remember that a “project” is defined by the election made by the owner on Form 8609 Part II Line 8b. If buildings within the same development are considered separate “projects” (i.e., if Line 8b of the 8609 is marked “no”), then each building may potentially have different sets of limits. Even if the multiple building project election is marked yes, it is important to note that separate phases are always considered different projects and are therefore likely to have different sets of limits.

The Housing and Economic Recovery Act of 2008 (HERA) created HERA special limits for projects defined as “HUD hold harmless impacted projects.” A project is eligible to use the HERA special limits if:

1. The county has HERA special limits published; and
2. The project placed in service on or before December 31, 2008.

Furthermore, HERA established an additional “hold-harmless” policy for all tax credit projects. Under this policy, a project’s income and rent limits will never decrease from one year to the next, even if there is a decrease in the HUD published limits for the county in which the project is located. However, a project is never eligible to use a set of limits if it was not placed-in-service during the time those limits were in effect. A multiple building project is considered placed-in- service on the date the first building in that project places in service.

For more information on correctly applying income and rent limits, please refer to Section 4, Parts 4.1 and 4.2 of IHCD’s [2026-LIHTC-Compliance-Manual](#).

Limits for other Programs

The 2026 income and rent limits for HOME, HTF, and other federal programs will be released under **RED Notice 26-17**.



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EQUAL OPPORTUNITY EMPLOYER AND HOUSING AGENCY

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM											Effective 05/01/2026				
		COUNTY INCOME LIMITS								COUNTY RENT LIMITS					
COUNTY	SET- ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
ADAMS	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
ADAMS - HERA LIMITS	30%	19,680	22,500	25,320	28,110	30,360	32,610	34,860	37,110	492	527	633	730	815	899
	40%	26,240	30,000	33,760	37,480	40,480	43,480	46,480	49,480	656	703	844	974	1087	1199
	50%	32,800	37,500	42,200	46,850	50,600	54,350	58,100	61,850	820	878	1055	1218	1358	1499
	60%	39,360	45,000	50,640	56,220	60,720	65,220	69,720	74,220	984	1054	1266	1461	1630	1799
ALLEN	20%	13,320	15,220	17,120	19,020	20,560	22,080	23,600	25,120	333	356	428	494	552	609
	30%	19,980	22,830	25,680	28,530	30,840	33,120	35,400	37,680	499	535	642	742	828	913
	40%	26,640	30,440	34,240	38,040	41,120	44,160	47,200	50,240	666	713	856	989	1104	1218
	50%	33,300	38,050	42,800	47,550	51,400	55,200	59,000	62,800	832	891	1070	1236	1380	1522
	60%	39,960	45,660	51,360	57,060	61,680	66,240	70,800	75,360	999	1070	1284	1484	1656	1827
	70%	46,620	53,270	59,920	66,570	71,960	77,280	82,600	87,920	1165	1248	1498	1731	1932	2131
	80%	53,280	60,880	68,480	76,080	82,240	88,320	94,400	100,480	1332	1427	1712	1979	2208	2436
ALLEN - HERA LIMITS	30%	20,730	23,670	26,640	29,580	31,950	34,320	36,690	39,060	518	555	666	769	858	946
	40%	27,640	31,560	35,520	39,440	42,600	45,760	48,920	52,080	691	740	888	1025	1144	1262
	50%	34,550	39,450	44,400	49,300	53,250	57,200	61,150	65,100	863	925	1110	1281	1430	1578
	60%	41,460	47,340	53,280	59,160	63,900	68,640	73,380	78,120	1036	1110	1332	1538	1716	1893
BARTHOLOMEW	20%	13,620	15,560	17,480	19,420	20,980	22,540	24,100	25,660	340	364	437	505	563	622
	30%	20,430	23,340	26,220	29,130	31,470	33,810	36,150	38,490	510	547	655	757	845	933
	40%	27,240	31,120	34,960	38,840	41,960	45,080	48,200	51,320	681	729	874	1010	1127	1244
	50%	34,050	38,900	43,700	48,550	52,450	56,350	60,250	64,150	851	911	1092	1262	1408	1555
	60%	40,860	46,680	52,440	58,260	62,940	67,620	72,300	76,980	1021	1094	1311	1515	1690	1866
	70%	47,670	54,460	61,180	67,970	73,430	78,890	84,350	89,810	1191	1276	1529	1767	1972	2177
	80%	54,480	62,240	69,920	77,680	83,920	90,160	96,400	102,640	1362	1459	1748	2020	2254	2488
BARTHOLOMEW - HERA LIMITS	30%	21,990	25,140	28,290	31,410	33,930	36,450	38,970	41,490	549	589	707	816	911	1005
	40%	29,320	33,520	37,720	41,880	45,240	48,600	51,960	55,320	733	785	943	1089	1215	1341
	50%	36,650	41,900	47,150	52,350	56,550	60,750	64,950	69,150	916	981	1178	1361	1518	1676
	60%	43,980	50,280	56,580	62,820	67,860	72,900	77,940	82,980	1099	1178	1414	1633	1822	2011
BENTON	20%	13,940	15,940	17,920	19,920	21,520	23,120	24,720	26,300	348	373	448	518	578	637
	30%	20,910	23,910	26,880	29,880	32,280	34,680	37,080	39,450	522	560	672	777	867	956
	40%	27,880	31,880	35,840	39,840	43,040	46,240	49,440	52,600	697	747	896	1036	1156	1275
	50%	34,850	39,850	44,800	49,800	53,800	57,800	61,800	65,750	871	933	1120	1295	1445	1594
	60%	41,820	47,820	53,760	59,760	64,560	69,360	74,160	78,900	1045	1120	1344	1554	1734	1913
	70%	48,790	55,790	62,720	69,720	75,320	80,920	86,520	92,050	1219	1307	1568	1813	2023	2232
	80%	55,760	63,760	71,680	79,680	86,080	92,480	98,880	105,200	1394	1494	1792	2072	2312	2551
BENTON - HERA LIMITS	30%	21,840	24,960	28,080	31,200	33,720	36,210	38,700	41,190	546	585	702	811	905	998
	40%	29,120	33,280	37,440	41,600	44,960	48,280	51,600	54,920	728	780	936	1082	1207	1331
	50%	36,400	41,600	46,800	52,000	56,200	60,350	64,500	68,650	910	975	1170	1352	1508	1664
	60%	43,680	49,920	56,160	62,400	67,440	72,420	77,400	82,380	1092	1170	1404	1623	1810	1997
BLACKFORD	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
BLACKFORD - HERA LIMITS	30%	17,850	20,400	22,950	25,470	27,510	29,550	31,590	33,630	446	478	573	662	738	815
	40%	23,800	27,200	30,600	33,960	36,680	39,400	42,120	44,840	595	637	765	883	985	1087
	50%	29,750	34,000	38,250	42,450	45,850	49,250	52,650	56,050	743	796	956	1103	1231	1358
	60%	35,700	40,800	45,900	50,940	55,020	59,100	63,180	67,260	892	956	1147	1324	1477	1630

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM											Effective 05/01/2026				
		COUNTY INCOME LIMITS								COUNTY RENT LIMITS					
COUNTY	SET- ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
BOONE	20%	15,460	17,660	19,860	22,060	23,840	25,600	27,360	29,120	386	414	496	573	640	706
	30%	23,190	26,490	29,790	33,090	35,760	38,400	41,040	43,680	579	621	744	860	960	1059
	40%	30,920	35,320	39,720	44,120	47,680	51,200	54,720	58,240	773	828	993	1147	1280	1412
	50%	38,650	44,150	49,650	55,150	59,600	64,000	68,400	72,800	966	1035	1241	1434	1600	1765
	60%	46,380	52,980	59,580	66,180	71,520	76,800	82,080	87,360	1159	1242	1489	1721	1920	2118
	70%	54,110	61,810	69,510	77,210	83,440	89,600	95,760	101,920	1352	1449	1737	2008	2240	2471
BOONE - HERA LIMITS	80%	61,840	70,640	79,440	88,240	95,360	102,400	109,440	116,480	1546	1656	1986	2295	2560	2824
	30%	23,250	26,580	29,910	33,210	35,880	38,550	41,190	43,860	581	622	747	863	963	1063
	40%	31,000	35,440	39,880	44,280	47,840	51,400	54,920	58,480	775	830	997	1151	1285	1417
	50%	38,750	44,300	49,850	55,350	59,800	64,250	68,650	73,100	968	1038	1246	1439	1606	1771
	60%	46,500	53,160	59,820	66,420	71,760	77,100	82,380	87,720	1162	1245	1495	1727	1927	2126
	20%	15,460	17,660	19,860	22,060	23,840	25,600	27,360	29,120	386	414	496	573	640	706
	30%	23,190	26,490	29,790	33,090	35,760	38,400	41,040	43,680	579	621	744	860	960	1059
	40%	30,920	35,320	39,720	44,120	47,680	51,200	54,720	58,240	773	828	993	1147	1280	1412
BROWN	50%	38,650	44,150	49,650	55,150	59,600	64,000	68,400	72,800	966	1035	1241	1434	1600	1765
	60%	46,380	52,980	59,580	66,180	71,520	76,800	82,080	87,360	1159	1242	1489	1721	1920	2118
	70%	54,110	61,810	69,510	77,210	83,440	89,600	95,760	101,920	1352	1449	1737	2008	2240	2471
	80%	61,840	70,640	79,440	88,240	95,360	102,400	109,440	116,480	1546	1656	1986	2295	2560	2824
	30%	23,250	26,580	29,910	33,210	35,880	38,550	41,190	43,860	581	622	747	863	963	1063
	40%	31,000	35,440	39,880	44,280	47,840	51,400	54,920	58,480	775	830	997	1151	1285	1417
BROWN - HERA LIMITS	50%	38,750	44,300	49,850	55,350	59,800	64,250	68,650	73,100	968	1038	1246	1439	1606	1771
	60%	46,500	53,160	59,820	66,420	71,760	77,100	82,380	87,720	1162	1245	1495	1727	1927	2126
	20%	12,260	14,000	15,760	17,500	18,900	20,300	21,700	23,100	306	328	394	455	507	560
	30%	18,390	21,000	23,640	26,250	28,350	30,450	32,550	34,650	459	492	591	682	761	840
CARROLL	40%	24,520	28,000	31,520	35,000	37,800	40,600	43,400	46,200	613	656	788	910	1015	1120
	50%	30,650	35,000	39,400	43,750	47,250	50,750	54,250	57,750	766	820	985	1137	1268	1400
	60%	36,780	42,000	47,280	52,500	56,700	60,900	65,100	69,300	919	984	1182	1365	1522	1680
	70%	42,910	49,000	55,160	61,250	66,150	71,050	75,950	80,850	1072	1148	1379	1592	1776	1960
	80%	49,040	56,000	63,040	70,000	75,600	81,200	86,800	92,400	1226	1313	1576	1820	2030	2240
	30%	18,570	21,240	23,880	26,520	28,650	30,780	32,910	35,010	464	497	597	689	769	849
CARROLL - HERA LIMITS	40%	24,760	28,320	31,840	35,360	38,200	41,040	43,880	46,680	619	663	796	919	1026	1132
	50%	30,950	35,400	39,800	44,200	47,750	51,300	54,850	58,350	773	829	995	1149	1282	1415
	60%	37,140	42,480	47,760	53,040	57,300	61,560	65,820	70,020	928	995	1194	1379	1539	1698
	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
CASS	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
CASS - HERA LIMITS	30%	17,850	20,400	22,950	25,470	27,510	29,550	31,590	33,630	446	478	573	662	738	815
	40%	23,800	27,200	30,600	33,960	36,680	39,400	42,120	44,840	595	637	765	883	985	1087
	50%	29,750	34,000	38,250	42,450	45,850	49,250	52,650	56,050	743	796	956	1103	1231	1358
	60%	35,700	40,800	45,900	50,940	55,020	59,100	63,180	67,260	892	956	1147	1324	1477	1630
CLARK	20%	13,860	15,840	17,820	19,800	21,400	22,980	24,560	26,140	346	371	445	515	574	633
	30%	20,790	23,760	26,730	29,700	32,100	34,470	36,840	39,210	519	556	668	772	861	950
	40%	27,720	31,680	35,640	39,600	42,800	45,960	49,120	52,280	693	742	891	1030	1149	1267
	50%	34,650	39,600	44,550	49,500	53,500	57,450	61,400	65,350	866	928	1113	1287	1436	1584
	60%	41,580	47,520	53,460	59,400	64,200	68,940	73,680	78,420	1039	1113	1336	1545	1723	1901
	70%	48,510	55,440	62,370	69,300	74,900	80,430	85,960	91,490	1212	1299	1559	1802	2010	2218
	80%	55,440	63,360	71,280	79,200	85,600	91,920	98,240	104,560	1386	1485	1782	2060	2298	2535

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM										Effective 05/01/2026					
COUNTY INCOME LIMITS										COUNTY RENT LIMITS					
COUNTY	SET-ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
CLAY	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
CLAY - HERA LIMITS	30%	18,780	21,450	24,120	26,790	28,950	31,080	33,240	35,370	469	502	603	696	777	857
	40%	25,040	28,600	32,160	35,720	38,600	41,440	44,320	47,160	626	670	804	929	1036	1143
	50%	31,300	35,750	40,200	44,650	48,250	51,800	55,400	58,950	782	838	1005	1161	1295	1429
	60%	37,560	42,900	48,240	53,580	57,900	62,160	66,480	70,740	939	1005	1206	1393	1554	1715
CLINTON	20%	12,280	14,020	15,780	17,520	18,940	20,340	21,740	23,140	307	328	394	455	508	561
	30%	18,420	21,030	23,670	26,280	28,410	30,510	32,610	34,710	460	493	591	683	762	841
	40%	24,560	28,040	31,560	35,040	37,880	40,680	43,480	46,280	614	657	789	911	1017	1122
	50%	30,700	35,050	39,450	43,800	47,350	50,850	54,350	57,850	767	821	986	1139	1271	1402
	60%	36,840	42,060	47,340	52,560	56,820	61,020	65,220	69,420	921	986	1183	1367	1525	1683
	70%	42,980	49,070	55,230	61,320	66,290	71,190	76,090	80,990	1074	1150	1380	1595	1779	1963
	80%	49,120	56,080	63,120	70,080	75,760	81,360	86,960	92,560	1228	1315	1578	1823	2034	2244
CLINTON - HERA LIMITS	30%	19,860	22,680	25,530	28,350	30,630	32,910	35,160	37,440	496	531	638	737	822	907
	40%	26,480	30,240	34,040	37,800	40,840	43,880	46,880	49,920	662	709	851	983	1097	1210
	50%	33,100	37,800	42,550	47,250	51,050	54,850	58,600	62,400	827	886	1063	1228	1371	1512
	60%	39,720	45,360	51,060	56,700	61,260	65,820	70,320	74,880	993	1063	1276	1474	1645	1815
CRAWFORD	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
CRAWFORD - HERA LIMITS	30%	18,270	20,880	23,490	26,100	28,200	30,300	32,370	34,470	456	489	587	678	757	835
	40%	24,360	27,840	31,320	34,800	37,600	40,400	43,160	45,960	609	652	783	905	1010	1114
	50%	30,450	34,800	39,150	43,500	47,000	50,500	53,950	57,450	761	815	978	1131	1262	1392
	60%	36,540	41,760	46,980	52,200	56,400	60,600	64,740	68,940	913	978	1174	1357	1515	1671
DAVIESS	20%	12,860	14,700	16,540	18,360	19,840	21,300	22,780	24,240	321	344	413	477	532	587
	30%	19,290	22,050	24,810	27,540	29,760	31,950	34,170	36,360	482	516	620	716	798	881
	40%	25,720	29,400	33,080	36,720	39,680	42,600	45,560	48,480	643	689	827	955	1065	1175
	50%	32,150	36,750	41,350	45,900	49,600	53,250	56,950	60,600	803	861	1033	1193	1331	1469
	60%	38,580	44,100	49,620	55,080	59,520	63,900	68,340	72,720	964	1033	1240	1432	1597	1763
	70%	45,010	51,450	57,890	64,260	69,440	74,550	79,730	84,840	1125	1205	1447	1671	1863	2057
	80%	51,440	58,800	66,160	73,440	79,360	85,200	91,120	96,960	1286	1378	1654	1910	2130	2351
DAVIESS - HERA LIMITS	30%	21,810	24,930	28,050	31,140	33,660	36,150	38,640	41,130	545	584	701	810	903	997
	40%	29,080	33,240	37,400	41,520	44,880	48,200	51,520	54,840	727	779	935	1080	1205	1329
	50%	36,350	41,550	46,750	51,900	56,100	60,250	64,400	68,550	908	973	1168	1350	1506	1661
	60%	43,620	49,860	56,100	62,280	67,320	72,300	77,280	82,260	1090	1168	1402	1620	1807	1994
DEARBORN	20%	15,400	17,600	19,800	21,980	23,740	25,500	27,260	29,020	385	412	495	571	637	703
	30%	23,100	26,400	29,700	32,970	35,610	38,250	40,890	43,530	577	618	742	857	956	1055
	40%	30,800	35,200	39,600	43,960	47,480	51,000	54,520	58,040	770	825	990	1143	1275	1407
	50%	38,500	44,000	49,500	54,950	59,350	63,750	68,150	72,550	962	1031	1237	1428	1593	1758
	60%	46,200	52,800	59,400	65,940	71,220	76,500	81,780	87,060	1155	1237	1485	1714	1912	2110
	70%	53,900	61,600	69,300	76,930	83,090	89,250	95,410	101,570	1347	1443	1732	2000	2231	2462
	80%	61,600	70,400	79,200	87,920	94,960	102,000	109,040	116,080	1540	1650	1980	2286	2550	2814
DEARBORN - HERA LIMITS	30%	23,490	26,850	30,210	33,540	36,240	38,910	41,610	44,280	587	629	755	872	972	1073
	40%	31,320	35,800	40,280	44,720	48,320	51,880	55,480	59,040	783	839	1007	1163	1297	1431
	50%	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800	978	1048	1258	1453	1621	1789
	60%	46,980	53,700	60,420	67,080	72,480	77,820	83,220	88,560	1174	1258	1510	1744	1945	2147

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM											Effective 05/01/2026				
		COUNTY INCOME LIMITS								COUNTY RENT LIMITS					
COUNTY	SET- ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
DECATUR	20%	13,080	14,940	16,800	18,660	20,160	21,660	23,140	24,640	327	350	420	485	541	597
	30%	19,620	22,410	25,200	27,990	30,240	32,490	34,710	36,960	490	525	630	727	812	895
	40%	26,160	29,880	33,600	37,320	40,320	43,320	46,280	49,280	654	700	840	970	1083	1194
	50%	32,700	37,350	42,000	46,650	50,400	54,150	57,850	61,600	817	875	1050	1213	1353	1493
	60%	39,240	44,820	50,400	55,980	60,480	64,980	69,420	73,920	981	1050	1260	1455	1624	1791
	70%	45,780	52,290	58,800	65,310	70,560	75,810	80,990	86,240	1144	1225	1470	1698	1895	2090
	80%	52,320	59,760	67,200	74,640	80,640	86,640	92,560	98,560	1308	1401	1680	1941	2166	2389
DECATUR - HERA LIMITS	30%	19,800	22,620	25,440	28,260	30,540	32,790	35,070	37,320	495	530	636	735	819	904
	40%	26,400	30,160	33,920	37,680	40,720	43,720	46,760	49,760	660	707	848	980	1093	1206
	50%	33,000	37,700	42,400	47,100	50,900	54,650	58,450	62,200	825	883	1060	1225	1366	1508
	60%	39,600	45,240	50,880	56,520	61,080	65,580	70,140	74,640	990	1060	1272	1470	1639	1809
DeKalb	20%	12,880	14,720	16,560	18,400	19,880	21,360	22,820	24,300	322	345	414	478	534	589
	30%	19,320	22,080	24,840	27,600	29,820	32,040	34,230	36,450	483	517	621	717	801	883
	40%	25,760	29,440	33,120	36,800	39,760	42,720	45,640	48,600	644	690	828	957	1068	1178
	50%	32,200	36,800	41,400	46,000	49,700	53,400	57,050	60,750	805	862	1035	1196	1335	1472
	60%	38,640	44,160	49,680	55,200	59,640	64,080	68,460	72,900	966	1035	1242	1435	1602	1767
	70%	45,080	51,520	57,960	64,400	69,580	74,760	79,870	85,050	1127	1207	1449	1674	1869	2061
	80%	51,520	58,880	66,240	73,600	79,520	85,440	91,280	97,200	1288	1380	1656	1914	2136	2356
DeKalb - HERA LIMITS	30%	19,440	22,200	24,990	27,750	29,970	32,190	34,410	36,630	486	520	624	721	804	888
	40%	25,920	29,600	33,320	37,000	39,960	42,920	45,880	48,840	648	694	833	962	1073	1184
	50%	32,400	37,000	41,650	46,250	49,950	53,650	57,350	61,050	810	867	1041	1202	1341	1480
	60%	38,880	44,400	49,980	55,500	59,940	64,380	68,820	73,260	972	1041	1249	1443	1609	1776
DELAWARE	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
DELAWARE - HERA LIMITS	30%	18,060	20,640	23,220	25,800	27,870	29,940	32,010	34,080	451	483	580	670	748	826
	40%	24,080	27,520	30,960	34,400	37,160	39,920	42,680	45,440	602	645	774	894	998	1101
	50%	30,100	34,400	38,700	43,000	46,450	49,900	53,350	56,800	752	806	967	1118	1247	1376
	60%	36,120	41,280	46,440	51,600	55,740	59,880	64,020	68,160	903	967	1161	1341	1497	1652
DUBOIS	20%	13,460	15,380	17,300	19,220	20,760	22,300	23,840	25,380	336	360	432	499	557	615
	30%	20,190	23,070	25,950	28,830	31,140	33,450	35,760	38,070	504	540	648	749	836	922
	40%	26,920	30,760	34,600	38,440	41,520	44,600	47,680	50,760	673	721	865	999	1115	1230
	50%	33,650	38,450	43,250	48,050	51,900	55,750	59,600	63,450	841	901	1081	1249	1393	1538
	60%	40,380	46,140	51,900	57,660	62,280	66,900	71,520	76,140	1009	1081	1297	1499	1672	1845
	70%	47,110	53,830	60,550	67,270	72,660	78,050	83,440	88,830	1177	1261	1513	1749	1951	2153
	80%	53,840	61,520	69,200	76,880	83,040	89,200	95,360	101,520	1346	1442	1730	1999	2230	2461
DUBOIS - HERA LIMITS	30%	20,310	23,190	26,100	28,980	31,320	33,630	35,940	38,280	507	543	652	753	840	927
	40%	27,080	30,920	34,800	38,640	41,760	44,840	47,920	51,040	677	725	870	1005	1121	1237
	50%	33,850	38,650	43,500	48,300	52,200	56,050	59,900	63,800	846	906	1087	1256	1401	1546
	60%	40,620	46,380	52,200	57,960	62,640	67,260	71,880	76,560	1015	1087	1305	1507	1681	1855
ELKHART	20%	12,600	14,400	16,200	17,980	19,420	20,860	22,300	23,740	315	337	405	467	521	575
	30%	18,900	21,600	24,300	26,970	29,130	31,290	33,450	35,610	472	506	607	701	782	863
	40%	25,200	28,800	32,400	35,960	38,840	41,720	44,600	47,480	630	675	810	935	1043	1151
	50%	31,500	36,000	40,500	44,950	48,550	52,150	55,750	59,350	787	843	1012	1168	1303	1438
	60%	37,800	43,200	48,600	53,940	58,260	62,580	66,900	71,220	945	1012	1215	1402	1564	1726
	70%	44,100	50,400	56,700	62,930	67,970	73,010	78,050	83,090	1102	1181	1417	1636	1825	2014
	80%	50,400	57,600	64,800	71,920	77,680	83,440	89,200	94,960	1260	1350	1620	1870	2086	2302
ELKHART - HERA LIMITS	30%	19,680	22,500	25,320	28,110	30,360	32,610	34,860	37,110	492	527	633	730	815	899
	40%	26,240	30,000	33,760	37,480	40,480	43,480	46,480	49,480	656	703	844	974	1087	1199
	50%	32,800	37,500	42,200	46,850	50,600	54,350	58,100	61,850	820	878	1055	1218	1358	1499
	60%	39,360	45,000	50,640	56,220	60,720	65,220	69,720	74,220	984	1054	1266	1461	1630	1799

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM										Effective 05/01/2026					
		COUNTY INCOME LIMITS								COUNTY RENT LIMITS					
COUNTY	SET- ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
FAYETTE	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
FAYETTE - HERA LIMITS	30%	17,850	20,400	22,950	25,470	27,510	29,550	31,590	33,630	446	478	573	662	738	815
	40%	23,800	27,200	30,600	33,960	36,680	39,400	42,120	44,840	595	637	765	883	985	1087
	50%	29,750	34,000	38,250	42,450	45,850	49,250	52,650	56,050	743	796	956	1103	1231	1358
	60%	35,700	40,800	45,900	50,940	55,020	59,100	63,180	67,260	892	956	1147	1324	1477	1630
FLOYD	20%	13,860	15,840	17,820	19,800	21,400	22,980	24,560	26,140	346	371	445	515	574	633
	30%	20,790	23,760	26,730	29,700	32,100	34,470	36,840	39,210	519	556	668	772	861	950
	40%	27,720	31,680	35,640	39,600	42,800	45,960	49,120	52,280	693	742	891	1030	1149	1267
	50%	34,650	39,600	44,550	49,500	53,500	57,450	61,400	65,350	866	928	1113	1287	1436	1584
	60%	41,580	47,520	53,460	59,400	64,200	68,940	73,680	78,420	1039	1113	1336	1545	1723	1901
	70%	48,510	55,440	62,370	69,300	74,900	80,430	85,960	91,490	1212	1299	1559	1802	2010	2218
	80%	55,440	63,360	71,280	79,200	85,600	91,920	98,240	104,560	1386	1485	1782	2060	2298	2535
FOUNTAIN	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
FOUNTAIN - HERA LIMITS	30%	18,420	21,060	23,700	26,310	28,440	30,540	32,640	34,740	460	493	592	684	763	842
	40%	24,560	28,080	31,600	35,080	37,920	40,720	43,520	46,320	614	658	790	912	1018	1123
	50%	30,700	35,100	39,500	43,850	47,400	50,900	54,400	57,900	767	822	987	1140	1272	1403
	60%	36,840	42,120	47,400	52,620	56,880	61,080	65,280	69,480	921	987	1185	1368	1527	1684
FRANKLIN	20%	13,640	15,600	17,540	19,480	21,040	22,600	24,160	25,720	341	365	438	506	565	623
	30%	20,460	23,400	26,310	29,220	31,560	33,900	36,240	38,580	511	548	657	759	847	935
	40%	27,280	31,200	35,080	38,960	42,080	45,200	48,320	51,440	682	731	877	1013	1130	1247
	50%	34,100	39,000	43,850	48,700	52,600	56,500	60,400	64,300	852	913	1096	1266	1412	1558
	60%	40,920	46,800	52,620	58,440	63,120	67,800	72,480	77,160	1023	1096	1315	1519	1695	1870
	70%	47,740	54,600	61,390	68,180	73,640	79,100	84,560	90,020	1193	1279	1534	1772	1977	2182
	80%	54,560	62,400	70,160	77,920	84,160	90,400	96,640	102,880	1364	1462	1754	2026	2260	2494
FRANKLIN - HERA LIMITS	30%	20,610	23,550	26,490	29,430	31,800	34,140	36,510	38,850	515	552	662	765	853	942
	40%	27,480	31,400	35,320	39,240	42,400	45,520	48,680	51,800	687	736	883	1020	1138	1256
	50%	34,350	39,250	44,150	49,050	53,000	56,900	60,850	64,750	858	920	1103	1275	1422	1570
	60%	41,220	47,100	52,980	58,860	63,600	68,280	73,020	77,700	1030	1104	1324	1530	1707	1884
FULTON	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
FULTON - HERA LIMITS	30%	17,850	20,400	22,950	25,470	27,510	29,550	31,590	33,630	446	478	573	662	738	815
	40%	23,800	27,200	30,600	33,960	36,680	39,400	42,120	44,840	595	637	765	883	985	1087
	50%	29,750	34,000	38,250	42,450	45,850	49,250	52,650	56,050	743	796	956	1103	1231	1358
	60%	35,700	40,800	45,900	50,940	55,020	59,100	63,180	67,260	892	956	1147	1324	1477	1630

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM											Effective 05/01/2026				
		COUNTY INCOME LIMITS								COUNTY RENT LIMITS					
COUNTY	SET- ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
GIBSON	20%	12,880	14,720	16,560	18,400	19,880	21,360	22,820	24,300	322	345	414	478	534	589
	30%	19,320	22,080	24,840	27,600	29,820	32,040	34,230	36,450	483	517	621	717	801	883
	40%	25,760	29,440	33,120	36,800	39,760	42,720	45,640	48,600	644	690	828	957	1068	1178
	50%	32,200	36,800	41,400	46,000	49,700	53,400	57,050	60,750	805	862	1035	1196	1335	1472
	60%	38,640	44,160	49,680	55,200	59,640	64,080	68,460	72,900	966	1035	1242	1435	1602	1767
	70%	45,080	51,520	57,960	64,400	69,580	74,760	79,870	85,050	1127	1207	1449	1674	1869	2061
	80%	51,520	58,880	66,240	73,600	79,520	85,440	91,280	97,200	1288	1380	1656	1914	2136	2356
GIBSON - HERA LIMITS	30%	20,670	23,610	26,550	29,490	31,860	34,230	36,570	38,940	516	553	663	766	855	943
	40%	27,560	31,480	35,400	39,320	42,480	45,640	48,760	51,920	689	738	885	1022	1141	1258
	50%	34,450	39,350	44,250	49,150	53,100	57,050	60,950	64,900	861	922	1106	1278	1426	1573
	60%	41,340	47,220	53,100	58,980	63,720	68,460	73,140	77,880	1033	1107	1327	1533	1711	1887
GRANT	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
GRANT - HERA LIMITS	30%	17,850	20,400	22,950	25,470	27,510	29,550	31,590	33,630	446	478	573	662	738	815
	40%	23,800	27,200	30,600	33,960	36,680	39,400	42,120	44,840	595	637	765	883	985	1087
	50%	29,750	34,000	38,250	42,450	45,850	49,250	52,650	56,050	743	796	956	1103	1231	1358
	60%	35,700	40,800	45,900	50,940	55,020	59,100	63,180	67,260	892	956	1147	1324	1477	1630
GREENE	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
GREENE - HERA LIMITS	30%	18,300	20,910	23,520	26,130	28,230	30,330	32,430	34,500	457	490	588	679	758	836
	40%	24,400	27,880	31,360	34,840	37,640	40,440	43,240	46,000	610	653	784	906	1011	1115
	50%	30,500	34,850	39,200	43,550	47,050	50,550	54,050	57,500	762	816	980	1132	1263	1394
	60%	36,600	41,820	47,040	52,260	56,460	60,660	64,860	69,000	915	980	1176	1359	1516	1673
HAMILTON	20%	15,460	17,660	19,860	22,060	23,840	25,600	27,360	29,120	386	414	496	573	640	706
	30%	23,190	26,490	29,790	33,090	35,760	38,400	41,040	43,680	579	621	744	860	960	1059
	40%	30,920	35,320	39,720	44,120	47,680	51,200	54,720	58,240	773	828	993	1147	1280	1412
	50%	38,650	44,150	49,650	55,150	59,600	64,000	68,400	72,800	966	1035	1241	1434	1600	1765
	60%	46,380	52,980	59,580	66,180	71,520	76,800	82,080	87,360	1159	1242	1489	1721	1920	2118
	70%	54,110	61,810	69,510	77,210	83,440	89,600	95,760	101,920	1352	1449	1737	2008	2240	2471
	80%	61,840	70,640	79,440	88,240	95,360	102,400	109,440	116,480	1546	1656	1986	2295	2560	2824
HAMILTON - HERA LIMITS	30%	23,250	26,580	29,910	33,210	35,880	38,550	41,190	43,860	581	622	747	863	963	1063
	40%	31,000	35,440	39,880	44,280	47,840	51,400	54,920	58,480	775	830	997	1151	1285	1417
	50%	38,750	44,300	49,850	55,350	59,800	64,250	68,650	73,100	968	1038	1246	1439	1606	1771
	60%	46,500	53,160	59,820	66,420	71,760	77,100	82,380	87,720	1162	1245	1495	1727	1927	2126
HANCOCK	20%	15,460	17,660	19,860	22,060	23,840	25,600	27,360	29,120	386	414	496	573	640	706
	30%	23,190	26,490	29,790	33,090	35,760	38,400	41,040	43,680	579	621	744	860	960	1059
	40%	30,920	35,320	39,720	44,120	47,680	51,200	54,720	58,240	773	828	993	1147	1280	1412
	50%	38,650	44,150	49,650	55,150	59,600	64,000	68,400	72,800	966	1035	1241	1434	1600	1765
	60%	46,380	52,980	59,580	66,180	71,520	76,800	82,080	87,360	1159	1242	1489	1721	1920	2118
	70%	54,110	61,810	69,510	77,210	83,440	89,600	95,760	101,920	1352	1449	1737	2008	2240	2471
	80%	61,840	70,640	79,440	88,240	95,360	102,400	109,440	116,480	1546	1656	1986	2295	2560	2824
HANCOCK - HERA LIMITS	30%	23,250	26,580	29,910	33,210	35,880	38,550	41,190	43,860	581	622	747	863	963	1063
	40%	31,000	35,440	39,880	44,280	47,840	51,400	54,920	58,480	775	830	997	1151	1285	1417
	50%	38,750	44,300	49,850	55,350	59,800	64,250	68,650	73,100	968	1038	1246	1439	1606	1771
	60%	46,500	53,160	59,820	66,420	71,760	77,100	82,380	87,720	1162	1245	1495	1727	1927	2126

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM											Effective 05/01/2026				
		COUNTY INCOME LIMITS								COUNTY RENT LIMITS					
COUNTY	SET- ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
HARRISON	20%	13,860	15,840	17,820	19,800	21,400	22,980	24,560	26,140	346	371	445	515	574	633
	30%	20,790	23,760	26,730	29,700	32,100	34,470	36,840	39,210	519	556	668	772	861	950
	40%	27,720	31,680	35,640	39,600	42,800	45,960	49,120	52,280	693	742	891	1030	1149	1267
	50%	34,650	39,600	44,550	49,500	53,500	57,450	61,400	65,350	866	928	1113	1287	1436	1584
	60%	41,580	47,520	53,460	59,400	64,200	68,940	73,680	78,420	1039	1113	1336	1545	1723	1901
	70%	48,510	55,440	62,370	69,300	74,900	80,430	85,960	91,490	1212	1299	1559	1802	2010	2218
	80%	55,440	63,360	71,280	79,200	85,600	91,920	98,240	104,560	1386	1485	1782	2060	2298	2535
HENDRICKS	20%	15,460	17,660	19,860	22,060	23,840	25,600	27,360	29,120	386	414	496	573	640	706
	30%	23,190	26,490	29,790	33,090	35,760	38,400	41,040	43,680	579	621	744	860	960	1059
	40%	30,920	35,320	39,720	44,120	47,680	51,200	54,720	58,240	773	828	993	1147	1280	1412
	50%	38,650	44,150	49,650	55,150	59,600	64,000	68,400	72,800	966	1035	1241	1434	1600	1765
	60%	46,380	52,980	59,580	66,180	71,520	76,800	82,080	87,360	1159	1242	1489	1721	1920	2118
	70%	54,110	61,810	69,510	77,210	83,440	89,600	95,760	101,920	1352	1449	1737	2008	2240	2471
	80%	61,840	70,640	79,440	88,240	95,360	102,400	109,440	116,480	1546	1656	1986	2295	2560	2824
HENDRICKS - HERA LIMITS	30%	23,250	26,580	29,910	33,210	35,880	38,550	41,190	43,860	581	622	747	863	963	1063
	40%	31,000	35,440	39,880	44,280	47,840	51,400	54,920	58,480	775	830	997	1151	1285	1417
	50%	38,750	44,300	49,850	55,350	59,800	64,250	68,650	73,100	968	1038	1246	1439	1606	1771
	60%	46,500	53,160	59,820	66,420	71,760	77,100	82,380	87,720	1162	1245	1495	1727	1927	2126
HENRY	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
HENRY - HERA LIMITS	30%	18,240	20,850	23,460	26,040	28,140	30,210	32,310	34,380	456	488	586	677	755	833
	40%	24,320	27,800	31,280	34,720	37,520	40,280	43,080	45,840	608	651	782	903	1007	1111
	50%	30,400	34,750	39,100	43,400	46,900	50,350	53,850	57,300	760	814	977	1128	1258	1389
	60%	36,480	41,700	46,920	52,080	56,280	60,420	64,620	68,760	912	977	1173	1354	1510	1667
HOWARD	20%	13,340	15,240	17,140	19,040	20,580	22,100	23,620	25,140	333	357	428	495	552	609
	30%	20,010	22,860	25,710	28,560	30,870	33,150	35,430	37,710	500	535	642	742	828	914
	40%	26,680	30,480	34,280	38,080	41,160	44,200	47,240	50,280	667	714	857	990	1105	1219
	50%	33,350	38,100	42,850	47,600	51,450	55,250	59,050	62,850	833	893	1071	1238	1381	1523
	60%	40,020	45,720	51,420	57,120	61,740	66,300	70,860	75,420	1000	1071	1285	1485	1657	1828
	70%	46,690	53,340	59,990	66,640	72,030	77,350	82,670	87,990	1167	1250	1499	1733	1933	2133
	80%	53,360	60,960	68,560	76,160	82,320	88,400	94,480	100,560	1334	1429	1714	1981	2210	2438
HOWARD - HERA LIMITS	30%	21,900	25,020	28,140	31,260	33,780	36,270	38,790	41,280	547	586	703	813	906	1000
	40%	29,200	33,360	37,520	41,680	45,040	48,360	51,720	55,040	730	782	938	1084	1209	1334
	50%	36,500	41,700	46,900	52,100	56,300	60,450	64,650	68,800	912	977	1172	1355	1511	1668
	60%	43,800	50,040	56,280	62,520	67,560	72,540	77,580	82,560	1095	1173	1407	1626	1813	2001
HUNTINGTON	20%	12,140	13,860	15,600	17,320	18,720	20,100	21,480	22,880	303	325	390	450	502	554
	30%	18,210	20,790	23,400	25,980	28,080	30,150	32,220	34,320	455	487	585	675	753	831
	40%	24,280	27,720	31,200	34,640	37,440	40,200	42,960	45,760	607	650	780	901	1005	1109
	50%	30,350	34,650	39,000	43,300	46,800	50,250	53,700	57,200	758	812	975	1126	1256	1386
	60%	36,420	41,580	46,800	51,960	56,160	60,300	64,440	68,640	910	975	1170	1351	1507	1663
	70%	42,490	48,510	54,600	60,620	65,520	70,350	75,180	80,080	1062	1137	1365	1576	1758	1940
	80%	48,560	55,440	62,400	69,280	74,880	80,400	85,920	91,520	1214	1300	1560	1802	2010	2218
HUNTINGTON - HERA LIMITS	30%	19,050	21,780	24,510	27,210	29,400	31,590	33,750	35,940	476	510	612	707	789	871
	40%	25,400	29,040	32,680	36,280	39,200	42,120	45,000	47,920	635	680	817	943	1053	1161
	50%	31,750	36,300	40,850	45,350	49,000	52,650	56,250	59,900	793	850	1021	1179	1316	1451
	60%	38,100	43,560	49,020	54,420	58,800	63,180	67,500	71,880	952	1020	1225	1415	1579	1742

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM											Effective 05/01/2026				
		COUNTY INCOME LIMITS								COUNTY RENT LIMITS					
COUNTY	SET- ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
JACKSON	20%	13,040	14,900	16,760	18,620	20,120	21,600	23,100	24,580	326	349	419	484	540	596
	30%	19,560	22,350	25,140	27,930	30,180	32,400	34,650	36,870	489	523	628	726	810	894
	40%	26,080	29,800	33,520	37,240	40,240	43,200	46,200	49,160	652	698	838	968	1080	1192
	50%	32,600	37,250	41,900	46,550	50,300	54,000	57,750	61,450	815	873	1047	1210	1350	1490
	60%	39,120	44,700	50,280	55,860	60,360	64,800	69,300	73,740	978	1047	1257	1452	1620	1788
	70%	45,640	52,150	58,660	65,170	70,420	75,600	80,850	86,030	1141	1222	1466	1694	1890	2086
	80%	52,160	59,600	67,040	74,480	80,480	86,400	92,400	98,320	1304	1397	1676	1937	2160	2384
JACKSON - HERA LIMITS	30%	19,980	22,830	25,680	28,530	30,840	33,120	35,400	37,680	499	535	642	742	828	913
	40%	26,640	30,440	34,240	38,040	41,120	44,160	47,200	50,240	666	713	856	989	1104	1218
	50%	33,300	38,050	42,800	47,550	51,400	55,200	59,000	62,800	832	891	1070	1236	1380	1522
	60%	39,960	45,660	51,360	57,060	61,680	66,240	70,800	75,360	999	1070	1284	1484	1656	1827
JASPER	20%	13,680	15,620	17,580	19,520	21,100	22,660	24,220	25,780	342	366	439	507	566	625
	30%	20,520	23,430	26,370	29,280	31,650	33,990	36,330	38,670	513	549	659	761	849	937
	40%	27,360	31,240	35,160	39,040	42,200	45,320	48,440	51,560	684	732	879	1015	1133	1250
	50%	34,200	39,050	43,950	48,800	52,750	56,650	60,550	64,450	855	915	1098	1269	1416	1562
	60%	41,040	46,860	52,740	58,560	63,300	67,980	72,660	77,340	1026	1098	1318	1523	1699	1875
	70%	47,880	54,670	61,530	68,320	73,850	79,310	84,770	90,230	1197	1281	1538	1777	1982	2187
	80%	54,720	62,480	70,320	78,080	84,400	90,640	96,880	103,120	1368	1465	1758	2031	2266	2500
JASPER - HERA LIMITS	30%	22,110	25,260	28,410	31,560	34,110	36,630	39,150	41,670	552	592	710	820	915	1010
	40%	29,480	33,680	37,880	42,080	45,480	48,840	52,200	55,560	737	789	947	1094	1221	1347
	50%	36,850	42,100	47,350	52,600	56,850	61,050	65,250	69,450	921	986	1183	1368	1526	1683
	60%	44,220	50,520	56,820	63,120	68,220	73,260	78,300	83,340	1105	1184	1420	1641	1831	2020
JAY	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
JAY - HERA LIMITS	30%	17,850	20,400	22,950	25,470	27,510	29,550	31,590	33,630	446	478	573	662	738	815
	40%	23,800	27,200	30,600	33,960	36,680	39,400	42,120	44,840	595	637	765	883	985	1087
	50%	29,750	34,000	38,250	42,450	45,850	49,250	52,650	56,050	743	796	956	1103	1231	1358
	60%	35,700	40,800	45,900	50,940	55,020	59,100	63,180	67,260	892	956	1147	1324	1477	1630
JEFFERSON	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
JEFFERSON - HERA LIMITS	30%	17,850	20,400	22,950	25,470	27,510	29,550	31,590	33,630	446	478	573	662	738	815
	40%	23,800	27,200	30,600	33,960	36,680	39,400	42,120	44,840	595	637	765	883	985	1087
	50%	29,750	34,000	38,250	42,450	45,850	49,250	52,650	56,050	743	796	956	1103	1231	1358
	60%	35,700	40,800	45,900	50,940	55,020	59,100	63,180	67,260	892	956	1147	1324	1477	1630
JENNINGS	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
JENNINGS - HERA LIMITS	30%	18,690	21,360	24,030	26,700	28,860	30,990	33,120	35,250	467	500	600	694	774	854
	40%	24,920	28,480	32,040	35,600	38,480	41,320	44,160	47,000	623	667	801	926	1033	1139
	50%	31,150	35,600	40,050	44,500	48,100	51,650	55,200	58,750	778	834	1001	1157	1291	1424
	60%	37,380	42,720	48,060	53,400	57,720	61,980	66,240	70,500	934	1001	1201	1389	1549	1709

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM											Effective 05/01/2026				
		COUNTY INCOME LIMITS								COUNTY RENT LIMITS					
COUNTY	SET- ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
JOHNSON	20%	15,460	17,660	19,860	22,060	23,840	25,600	27,360	29,120	386	414	496	573	640	706
	30%	23,190	26,490	29,790	33,090	35,760	38,400	41,040	43,680	579	621	744	860	960	1059
	40%	30,920	35,320	39,720	44,120	47,680	51,200	54,720	58,240	773	828	993	1147	1280	1412
	50%	38,650	44,150	49,650	55,150	59,600	64,000	68,400	72,800	966	1035	1241	1434	1600	1765
	60%	46,380	52,980	59,580	66,180	71,520	76,800	82,080	87,360	1159	1242	1489	1721	1920	2118
	70%	54,110	61,810	69,510	77,210	83,440	89,600	95,760	101,920	1352	1449	1737	2008	2240	2471
JOHNSON - HERA LIMITS	80%	61,840	70,640	79,440	88,240	95,360	102,400	109,440	116,480	1546	1656	1986	2295	2560	2824
	30%	23,250	26,580	29,910	33,210	35,880	38,550	41,190	43,860	581	622	747	863	963	1063
	40%	31,000	35,440	39,880	44,280	47,840	51,400	54,920	58,480	775	830	997	1151	1285	1417
	50%	38,750	44,300	49,850	55,350	59,800	64,250	68,650	73,100	968	1038	1246	1439	1606	1771
KNOX	60%	46,500	53,160	59,820	66,420	71,760	77,100	82,380	87,720	1162	1245	1495	1727	1927	2126
	20%	11,960	13,680	15,380	17,080	18,460	19,820	21,180	22,560	299	320	384	444	495	546
	30%	17,940	20,520	23,070	25,620	27,690	29,730	31,770	33,840	448	480	576	666	743	820
	40%	23,920	27,360	30,760	34,160	36,920	39,640	42,360	45,120	598	641	769	888	991	1093
KNOX - HERA LIMITS	50%	29,900	34,200	38,450	42,700	46,150	49,550	52,950	56,400	747	801	961	1110	1238	1366
	60%	35,880	41,040	46,140	51,240	55,380	59,460	63,540	67,680	897	961	1153	1332	1486	1640
	70%	41,860	47,880	53,830	59,780	64,610	69,370	74,130	78,960	1046	1121	1345	1554	1734	1913
	80%	47,840	54,720	61,520	68,320	73,840	79,280	84,720	90,240	1196	1282	1538	1777	1982	2187
	30%	19,950	22,800	25,650	28,500	30,780	33,060	35,340	37,620	498	534	641	741	826	912
	40%	26,600	30,400	34,200	38,000	41,040	44,080	47,120	50,160	665	712	855	988	1102	1216
KOSCIUSKO	50%	33,250	38,000	42,750	47,500	51,300	55,100	58,900	62,700	831	890	1068	1235	1377	1520
	60%	39,900	45,600	51,300	57,000	61,560	66,120	70,680	75,240	997	1068	1282	1482	1653	1824
	20%	13,020	14,880	16,740	18,600	20,100	21,580	23,080	24,560	325	348	418	483	539	595
	30%	19,530	22,320	25,110	27,900	30,150	32,370	34,620	36,840	488	523	627	725	809	893
	40%	26,040	29,760	33,480	37,200	40,200	43,160	46,160	49,120	651	697	837	967	1079	1191
	50%	32,550	37,200	41,850	46,500	50,250	53,950	57,700	61,400	813	871	1046	1209	1348	1488
KOSCIUSKO - HERA LIMITS	60%	39,060	44,640	50,220	55,800	60,300	64,740	69,240	73,680	976	1046	1255	1451	1618	1786
	70%	45,570	52,080	58,590	65,100	70,350	75,530	80,780	85,960	1139	1220	1464	1693	1888	2084
	80%	52,080	59,520	66,960	74,400	80,400	86,320	92,320	98,240	1302	1395	1674	1935	2158	2382
	30%	22,590	25,800	29,040	32,250	34,830	37,410	39,990	42,570	564	604	726	838	935	1032
LA PORTE	40%	30,120	34,400	38,720	43,000	46,440	49,880	53,320	56,760	753	806	968	1118	1247	1376
	50%	37,650	43,000	48,400	53,750	58,050	62,350	66,650	70,950	941	1008	1210	1397	1558	1720
	60%	45,180	51,600	58,080	64,500	69,660	74,820	79,980	85,140	1129	1209	1452	1677	1870	2064
	70%	52,710	59,520	66,330	73,140	78,900	84,660	90,420	96,180	1252	1341	1608	1858	2072	2287
	80%	60,240	67,050	73,860	80,670	86,430	92,190	97,950	103,710	1365	1464	1754	2026	2260	2494
	30%	18,840	21,510	24,210	26,880	29,040	31,200	33,360	35,490	471	504	605	699	780	860
LA PORTE - HERA LIMITS	40%	25,120	28,680	32,280	35,840	38,720	41,600	44,480	47,320	628	672	807	932	1040	1147
	50%	31,400	35,850	40,350	44,800	48,400	52,000	55,600	59,150	785	840	1008	1165	1300	1434
	60%	37,680	43,020	48,420	53,760	58,080	62,400	66,720	70,980	942	1008	1210	1398	1560	1721
	70%	45,210	50,920	56,630	62,340	68,050	73,760	79,470	85,180	1109	1185	1434	1663	1871	2079
LaGrange	80%	53,000	58,710	64,420	70,130	75,840	81,550	87,260	92,970	1217	1293	1542	1771	1979	2187
	20%	13,640	15,600	17,540	19,480	21,040	22,600	24,160	25,720	341	365	438	506	565	623
	30%	20,460	23,400	26,310	29,220	31,560	33,900	36,240	38,580	511	548	657	759	847	935
	40%	27,280	31,200	35,080	38,960	42,080	45,200	48,320	51,440	682	731	877	1013	1130	1247
	50%	34,100	39,000	43,850	48,700	52,600	56,500	60,400	64,300	852	913	1096	1266	1412	1558
	60%	40,920	46,800	52,620	58,440	63,120	67,800	72,480	77,160	1023	1096	1315	1519	1695	1870
LaGrange - HERA LIMITS	70%	47,740	54,600	61,390	68,180	73,640	79,100	84,560	90,020	1193	1279	1534	1772	1977	2182
	80%	54,560	62,400	70,160	77,920	84,160	90,400	96,640	102,880	1364	1462	1754	2026	2260	2494
	30%	21,510	24,570	27,630	30,690	33,150	35,610	38,070	40,530	537	576	690	798	890	982
	40%	28,680	32,760	36,840	40,920	44,200	47,480	50,760	54,040	717	768	921	1064	1187	1310
LaGrange - HERA LIMITS	50%	35,850	40,950	46,050	51,150	55,250	59,350	63,450	67,550	896	960	1151	1330	1483	1637
	60%	43,020	49,140	55,260	61,380	66,300	71,220	76,140	81,060	1075	1152	1381	1596	1780	1965
	70%	50,190	56,310	62,430	68,550	74,670	80,790	86,910	93,030	1222	1309	1564	1820	2035	2250
	80%	57,360	63,480	69,600	75,720	81,840	87,960	94,080	100,200	1319	1406	1671	1927	2142	2357

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM											Effective 05/01/2026				
		COUNTY INCOME LIMITS								COUNTY RENT LIMITS					
COUNTY	SET- ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
LAKE	20%	14,140	16,160	18,180	20,180	21,800	23,420	25,040	26,640	353	378	454	524	585	646
	30%	21,210	24,240	27,270	30,270	32,700	35,130	37,560	39,960	530	568	681	787	878	969
	40%	28,280	32,320	36,360	40,360	43,600	46,840	50,080	53,280	707	757	909	1049	1171	1292
	50%	35,350	40,400	45,450	50,450	54,500	58,550	62,600	66,600	883	946	1136	1311	1463	1615
	60%	42,420	48,480	54,540	60,540	65,400	70,260	75,120	79,920	1060	1136	1363	1574	1756	1938
	70%	49,490	56,560	63,630	70,630	76,300	81,970	87,640	93,240	1237	1325	1590	1836	2049	2261
	80%	56,560	64,640	72,720	80,720	87,200	93,680	100,160	106,560	1414	1515	1818	2099	2342	2584
LAWRENCE	20%	12,700	14,500	16,320	18,120	19,580	21,020	22,480	23,920	317	340	408	471	525	580
	30%	19,050	21,750	24,480	27,180	29,370	31,530	33,720	35,880	476	510	612	706	788	870
	40%	25,400	29,000	32,640	36,240	39,160	42,040	44,960	47,840	635	680	816	942	1051	1160
	50%	31,750	36,250	40,800	45,300	48,950	52,550	56,200	59,800	793	850	1020	1178	1313	1450
	60%	38,100	43,500	48,960	54,360	58,740	63,060	67,440	71,760	952	1020	1224	1413	1576	1740
	70%	44,450	50,750	57,120	63,420	68,530	73,570	78,680	83,720	1111	1190	1428	1649	1839	2030
	80%	50,800	58,000	65,280	72,480	78,320	84,080	89,920	95,680	1270	1360	1632	1885	2102	2320
LAWRENCE - HERA LIMITS	30%	20,400	23,310	26,220	29,130	31,470	33,810	36,150	38,460	510	546	655	757	845	932
	40%	27,200	31,080	34,960	38,840	41,960	45,080	48,200	51,280	680	728	874	1010	1127	1243
	50%	34,000	38,850	43,700	48,550	52,450	56,350	60,250	64,100	850	910	1092	1262	1408	1554
	60%	40,800	46,620	52,440	58,260	62,940	67,620	72,300	76,920	1020	1092	1311	1515	1690	1865
MADISON	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
MADISON - HERA LIMITS	30%	21,000	24,000	27,000	30,000	32,400	34,800	37,200	39,600	525	562	675	780	870	960
	40%	28,000	32,000	36,000	40,000	43,200	46,400	49,600	52,800	700	750	900	1040	1160	1280
	50%	35,000	40,000	45,000	50,000	54,000	58,000	62,000	66,000	875	937	1125	1300	1450	1600
	60%	42,000	48,000	54,000	60,000	64,800	69,600	74,400	79,200	1050	1125	1350	1560	1740	1920
MARION	20%	15,460	17,660	19,860	22,060	23,840	25,600	27,360	29,120	386	414	496	573	640	706
	30%	23,190	26,490	29,790	33,090	35,760	38,400	41,040	43,680	579	621	744	860	960	1059
	40%	30,920	35,320	39,720	44,120	47,680	51,200	54,720	58,240	773	828	993	1147	1280	1412
	50%	38,650	44,150	49,650	55,150	59,600	64,000	68,400	72,800	966	1035	1241	1434	1600	1765
	60%	46,380	52,980	59,580	66,180	71,520	76,800	82,080	87,360	1159	1242	1489	1721	1920	2118
	70%	54,110	61,810	69,510	77,210	83,440	89,600	95,760	101,920	1352	1449	1737	2008	2240	2471
	80%	61,840	70,640	79,440	88,240	95,360	102,400	109,440	116,480	1546	1656	1986	2295	2560	2824
MARION - HERA LIMITS	30%	23,250	26,580	29,910	33,210	35,880	38,550	41,190	43,860	581	622	747	863	963	1063
	40%	31,000	35,440	39,880	44,280	47,840	51,400	54,920	58,480	775	830	997	1151	1285	1417
	50%	38,750	44,300	49,850	55,350	59,800	64,250	68,650	73,100	968	1038	1246	1439	1606	1771
	60%	46,500	53,160	59,820	66,420	71,760	77,100	82,380	87,720	1162	1245	1495	1727	1927	2126
MARSHALL	20%	13,080	14,940	16,800	18,660	20,160	21,660	23,140	24,640	327	350	420	485	541	597
	30%	19,620	22,410	25,200	27,990	30,240	32,490	34,710	36,960	490	525	630	727	812	895
	40%	26,160	29,880	33,600	37,320	40,320	43,320	46,280	49,280	654	700	840	970	1083	1194
	50%	32,700	37,350	42,000	46,650	50,400	54,150	57,850	61,600	817	875	1050	1213	1353	1493
	60%	39,240	44,820	50,400	55,980	60,480	64,980	69,420	73,920	981	1050	1260	1455	1624	1791
	70%	45,780	52,290	58,800	65,310	70,560	75,810	80,990	86,240	1144	1225	1470	1698	1895	2090
	80%	52,320	59,760	67,200	74,640	80,640	86,640	92,560	98,560	1308	1401	1680	1941	2166	2389
MARSHALL - HERA LIMITS	30%	19,740	22,560	25,380	28,200	30,480	32,730	34,980	37,230	493	528	634	733	818	902
	40%	26,320	30,080	33,840	37,600	40,640	43,640	46,640	49,640	658	705	846	978	1091	1203
	50%	32,900	37,600	42,300	47,000	50,800	54,550	58,300	62,050	822	881	1057	1222	1363	1504
	60%	39,480	45,120	50,760	56,400	60,960	65,460	69,960	74,460	987	1057	1269	1467	1636	1805

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM										Effective 05/01/2026					
		COUNTY INCOME LIMITS								COUNTY RENT LIMITS					
COUNTY	SET- ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
MARTIN	20%	13,120	15,000	16,880	18,740	20,240	21,740	23,240	24,740	328	351	422	487	543	599
	30%	19,680	22,500	25,320	28,110	30,360	32,610	34,860	37,110	492	527	633	730	815	899
	40%	26,240	30,000	33,760	37,480	40,480	43,480	46,480	49,480	656	703	844	974	1087	1199
	50%	32,800	37,500	42,200	46,850	50,600	54,350	58,100	61,850	820	878	1055	1218	1358	1499
	60%	39,360	45,000	50,640	56,220	60,720	65,220	69,720	74,220	984	1054	1266	1461	1630	1799
	70%	45,920	52,500	59,080	65,590	70,840	76,090	81,340	86,590	1148	1230	1477	1705	1902	2099
	80%	52,480	60,000	67,520	74,960	80,960	86,960	92,960	98,960	1312	1406	1688	1949	2174	2399
MARTIN - HERA LIMITS	30%	21,960	25,080	28,230	31,350	33,870	36,390	38,880	41,400	549	588	705	815	909	1003
	40%	29,280	33,440	37,640	41,800	45,160	48,520	51,840	55,200	732	784	941	1087	1213	1338
	50%	36,600	41,800	47,050	52,250	56,450	60,650	64,800	69,000	915	980	1176	1358	1516	1672
	60%	43,920	50,160	56,460	62,700	67,740	72,780	77,760	82,800	1098	1176	1411	1630	1819	2007
MIAMI	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
MIAMI - HERA LIMITS	30%	17,850	20,400	22,950	25,470	27,510	29,550	31,590	33,630	446	478	573	662	738	815
	40%	23,800	27,200	30,600	33,960	36,680	39,400	42,120	44,840	595	637	765	883	985	1087
	50%	29,750	34,000	38,250	42,450	45,850	49,250	52,650	56,050	743	796	956	1103	1231	1358
	60%	35,700	40,800	45,900	50,940	55,020	59,100	63,180	67,260	892	956	1147	1324	1477	1630
MONROE	20%	15,400	17,600	19,800	21,980	23,740	25,500	27,260	29,020	385	412	495	571	637	703
	30%	23,100	26,400	29,700	32,970	35,610	38,250	40,890	43,530	577	618	742	857	956	1055
	40%	30,800	35,200	39,600	43,960	47,480	51,000	54,520	58,040	770	825	990	1143	1275	1407
	50%	38,500	44,000	49,500	54,950	59,350	63,750	68,150	72,550	962	1031	1237	1428	1593	1758
	60%	46,200	52,800	59,400	65,940	71,220	76,500	81,780	87,060	1155	1237	1485	1714	1912	2110
	70%	53,900	61,600	69,300	76,930	83,090	89,250	95,410	101,570	1347	1443	1732	2000	2231	2462
	80%	61,600	70,400	79,200	87,920	94,960	102,000	109,040	116,080	1540	1650	1980	2286	2550	2814
MONROE - HERA LIMITS	30%	23,250	26,550	29,880	33,180	35,850	38,490	41,160	43,800	581	622	747	862	962	1062
	40%	31,000	35,400	39,840	44,240	47,800	51,320	54,880	58,400	775	830	996	1150	1283	1416
	50%	38,750	44,250	49,800	55,300	59,750	64,150	68,600	73,000	968	1037	1245	1438	1603	1770
	60%	46,500	53,100	59,760	66,360	71,700	76,980	82,320	87,600	1162	1245	1494	1725	1924	2124
MONTGOMERY	20%	13,540	15,460	17,400	19,320	20,880	22,420	23,960	25,520	338	362	435	502	560	618
	30%	20,310	23,190	26,100	28,980	31,320	33,630	35,940	38,280	507	543	652	753	840	927
	40%	27,080	30,920	34,800	38,640	41,760	44,840	47,920	51,040	677	725	870	1005	1121	1237
	50%	33,850	38,650	43,500	48,300	52,200	56,050	59,900	63,800	846	906	1087	1256	1401	1546
	60%	40,620	46,380	52,200	57,960	62,640	67,260	71,880	76,560	1015	1087	1305	1507	1681	1855
	70%	47,390	54,110	60,900	67,620	73,080	78,470	83,860	89,320	1184	1268	1522	1758	1961	2164
	80%	54,160	61,840	69,600	77,280	83,520	89,680	95,840	102,080	1354	1450	1740	2010	2242	2474
MONTGOMERY - HERA LIMITS	30%	20,340	23,250	26,160	29,040	31,380	33,690	36,030	38,340	508	544	654	755	842	929
	40%	27,120	31,000	34,880	38,720	41,840	44,920	48,040	51,120	678	726	872	1007	1123	1239
	50%	33,900	38,750	43,600	48,400	52,300	56,150	60,050	63,900	847	908	1090	1258	1403	1549
	60%	40,680	46,500	52,320	58,080	62,760	67,380	72,060	76,680	1017	1089	1308	1510	1684	1859
MORGAN	20%	15,460	17,660	19,860	22,060	23,840	25,600	27,360	29,120	386	414	496	573	640	706
	30%	23,190	26,490	29,790	33,090	35,760	38,400	41,040	43,680	579	621	744	860	960	1059
	40%	30,920	35,320	39,720	44,120	47,680	51,200	54,720	58,240	773	828	993	1147	1280	1412
	50%	38,650	44,150	49,650	55,150	59,600	64,000	68,400	72,800	966	1035	1241	1434	1600	1765
	60%	46,380	52,980	59,580	66,180	71,520	76,800	82,080	87,360	1159	1242	1489	1721	1920	2118
	70%	54,110	61,810	69,510	77,210	83,440	89,600	95,760	101,920	1352	1449	1737	2008	2240	2471
	80%	61,840	70,640	79,440	88,240	95,360	102,400	109,440	116,480	1546	1656	1986	2295	2560	2824
MORGAN - HERA LIMITS	30%	23,250	26,580	29,910	33,210	35,880	38,550	41,190	43,860	581	622	747	863	963	1063
	40%	31,000	35,440	39,880	44,280	47,840	51,400	54,920	58,480	775	830	997	1151	1285	1417
	50%	38,750	44,300	49,850	55,350	59,800	64,250	68,650	73,100	968	1038	1246	1439	1606	1771
	60%	46,500	53,160	59,820	66,420	71,760	77,100	82,380	87,720	1162	1245	1495	1727	1927	2126

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM											Effective 05/01/2026				
		COUNTY INCOME LIMITS								COUNTY RENT LIMITS					
COUNTY	SET- ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
NEWTON	20%	14,140	16,160	18,180	20,180	21,800	23,420	25,040	26,640	353	378	454	524	585	646
	30%	21,210	24,240	27,270	30,270	32,700	35,130	37,560	39,960	530	568	681	787	878	969
	40%	28,280	32,320	36,360	40,360	43,600	46,840	50,080	53,280	707	757	909	1049	1171	1292
	50%	35,350	40,400	45,450	50,450	54,500	58,550	62,600	66,600	883	946	1136	1311	1463	1615
	60%	42,420	48,480	54,540	60,540	65,400	70,260	75,120	79,920	1060	1136	1363	1574	1756	1938
	70%	49,490	56,560	63,630	70,630	76,300	81,970	87,640	93,240	1237	1325	1590	1836	2049	2261
	80%	56,560	64,640	72,720	80,720	87,200	93,680	100,160	106,560	1414	1515	1818	2099	2342	2584
NOBLE	20%	12,140	13,880	15,620	17,340	18,740	20,120	21,520	22,900	303	325	390	451	503	555
	30%	18,210	20,820	23,430	26,010	28,110	30,180	32,280	34,350	455	487	585	676	754	832
	40%	24,280	27,760	31,240	34,680	37,480	40,240	43,040	45,800	607	650	781	902	1006	1110
	50%	30,350	34,700	39,050	43,350	46,850	50,300	53,800	57,250	758	813	976	1127	1257	1388
	60%	36,420	41,640	46,860	52,020	56,220	60,360	64,560	68,700	910	975	1171	1353	1509	1665
	70%	42,490	48,580	54,670	60,690	65,590	70,420	75,320	80,150	1062	1138	1366	1578	1760	1943
	80%	48,560	55,520	62,480	69,360	74,960	80,480	86,080	91,600	1214	1301	1562	1804	2012	2221
NOBLE - HERA LIMITS	30%	19,890	22,710	25,560	28,380	30,660	32,940	35,220	37,470	497	532	639	738	823	908
	40%	26,520	30,280	34,080	37,840	40,880	43,920	46,960	49,960	663	710	852	984	1098	1211
	50%	33,150	37,850	42,600	47,300	51,100	54,900	58,700	62,450	828	887	1065	1230	1372	1514
	60%	39,780	45,420	51,120	56,760	61,320	65,880	70,440	74,940	994	1065	1278	1476	1647	1817
OHIO	20%	15,400	17,600	19,800	21,980	23,740	25,500	27,260	29,020	385	412	495	571	637	703
	30%	23,100	26,400	29,700	32,970	35,610	38,250	40,890	43,530	577	618	742	857	956	1055
	40%	30,800	35,200	39,600	43,960	47,480	51,000	54,520	58,040	770	825	990	1143	1275	1407
	50%	38,500	44,000	49,500	54,950	59,350	63,750	68,150	72,550	962	1031	1237	1428	1593	1758
	60%	46,200	52,800	59,400	65,940	71,220	76,500	81,780	87,060	1155	1237	1485	1714	1912	2110
	70%	53,900	61,600	69,300	76,930	83,090	89,250	95,410	101,570	1347	1443	1732	2000	2231	2462
	80%	61,600	70,400	79,200	87,920	94,960	102,000	109,040	116,080	1540	1650	1980	2286	2550	2814
OHIO - HERA LIMITS	30%	23,490	26,850	30,210	33,540	36,240	38,910	41,610	44,280	587	629	755	872	972	1073
	40%	31,320	35,800	40,280	44,720	48,320	51,880	55,480	59,040	783	839	1007	1163	1297	1431
	50%	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800	978	1048	1258	1453	1621	1789
	60%	46,980	53,700	60,420	67,080	72,480	77,820	83,220	88,560	1174	1258	1510	1744	1945	2147
ORANGE	20%	12,660	14,460	16,260	18,060	19,520	20,960	22,400	23,840	316	339	406	469	524	578
	30%	18,990	21,690	24,390	27,090	29,280	31,440	33,600	35,760	474	508	609	704	786	867
	40%	25,320	28,920	32,520	36,120	39,040	41,920	44,800	47,680	633	678	813	939	1048	1156
	50%	31,650	36,150	40,650	45,150	48,800	52,400	56,000	59,600	791	847	1016	1174	1310	1445
	60%	37,980	43,380	48,780	54,180	58,560	62,880	67,200	71,520	949	1017	1219	1409	1572	1734
	70%	44,310	50,610	56,910	63,210	68,320	73,360	78,400	83,440	1107	1186	1422	1644	1834	2023
	80%	50,640	57,840	65,040	72,240	78,080	83,840	89,600	95,360	1266	1356	1626	1879	2096	2312
ORANGE - HERA LIMITS	30%	22,470	25,680	28,890	32,070	34,650	37,230	39,780	42,360	561	601	722	834	930	1026
	40%	29,960	34,240	38,520	42,760	46,200	49,640	53,040	56,480	749	802	963	1112	1241	1369
	50%	37,450	42,800	48,150	53,450	57,750	62,050	66,300	70,600	936	1003	1203	1390	1551	1711
	60%	44,940	51,360	57,780	64,140	69,300	74,460	79,560	84,720	1123	1203	1444	1668	1861	2053
OWEN	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
OWEN - HERA LIMITS	30%	19,530	22,320	25,110	27,870	30,120	32,340	34,560	36,810	488	523	627	724	808	892
	40%	26,040	29,760	33,480	37,160	40,160	43,120	46,080	49,080	651	697	837	966	1078	1189
	50%	32,550	37,200	41,850	46,450	50,200	53,900	57,600	61,350	813	871	1046	1208	1347	1486
	60%	39,060	44,640	50,220	55,740	60,240	64,680	69,120	73,620	976	1046	1255	1449	1617	1784

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM														Effective 05/01/2026	
		COUNTY INCOME LIMITS								COUNTY RENT LIMITS					
COUNTY	SET-ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
PARKE	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
PARKE - HERA LIMITS	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
	30%	18,570	21,210	23,850	26,490	28,620	30,750	32,850	34,980	464	497	596	688	768	847
	40%	24,760	28,280	31,800	35,320	38,160	41,000	43,800	46,640	619	663	795	918	1025	1130
	50%	30,950	35,350	39,750	44,150	47,700	51,250	54,750	58,300	773	828	993	1148	1281	1413
PERRY	60%	37,140	42,420	47,700	52,980	57,240	61,500	65,700	69,960	928	994	1192	1377	1537	1695
	30%	12,060	13,760	15,500	17,200	18,600	19,960	21,340	22,720	301	322	387	447	499	550
	30%	18,090	20,640	23,250	25,800	27,900	29,940	32,010	34,080	452	484	581	671	748	826
	40%	24,120	27,520	31,000	34,400	37,200	39,920	42,680	45,440	603	645	775	895	998	1101
	50%	30,150	34,400	38,750	43,000	46,500	49,900	53,350	56,800	753	806	968	1118	1247	1376
	60%	36,180	41,280	46,500	51,600	55,800	59,880	64,020	68,160	904	968	1162	1342	1497	1652
PERRY - HERA LIMITS	70%	42,210	48,160	54,250	60,200	65,100	69,860	74,690	79,520	1055	1129	1356	1566	1746	1927
	80%	48,240	55,040	62,000	68,800	74,400	79,840	85,360	90,880	1206	1291	1550	1790	1996	2203
	30%	19,800	22,620	25,440	28,260	30,540	32,790	35,070	37,320	495	530	636	735	819	904
	40%	26,400	30,160	33,920	37,680	40,720	43,720	46,760	49,760	660	707	848	980	1093	1206
PIKE	50%	33,000	37,700	42,400	47,100	50,900	54,650	58,450	62,200	825	883	1060	1225	1366	1508
	60%	39,600	45,240	50,880	56,520	61,080	65,580	70,140	74,640	990	1060	1272	1470	1639	1809
	30%	13,080	14,960	16,820	18,680	20,180	21,680	23,180	24,660	327	350	420	485	542	598
	30%	19,620	22,440	25,230	28,020	30,270	32,520	34,770	36,990	490	525	630	728	813	897
	40%	26,160	29,920	33,640	37,360	40,360	43,360	46,360	49,320	654	701	841	971	1084	1196
	50%	32,700	37,400	42,050	46,700	50,450	54,200	57,950	61,650	817	876	1051	1214	1355	1495
PIKE - HERA LIMITS	60%	39,240	44,880	50,460	56,040	60,540	65,040	69,540	73,980	981	1051	1261	1457	1626	1794
	70%	45,780	52,360	58,870	65,380	70,630	75,880	81,130	86,310	1144	1226	1471	1700	1897	2093
	80%	52,320	59,840	67,280	74,720	80,720	86,720	92,720	98,640	1308	1402	1682	1943	2168	2392
	30%	21,600	24,690	27,780	30,840	33,330	35,790	38,250	40,710	540	578	694	802	894	987
PORTER	40%	28,800	32,920	37,040	41,120	44,440	47,720	51,000	54,280	720	771	926	1069	1193	1316
	50%	36,000	41,150	46,300	51,400	55,550	59,650	63,750	67,850	900	964	1157	1336	1491	1645
	60%	43,200	49,380	55,560	61,680	66,660	71,580	76,500	81,420	1080	1157	1389	1604	1789	1974
	30%	14,140	16,160	18,180	20,180	21,800	23,420	25,040	26,640	353	378	454	524	585	646
	30%	21,210	24,240	27,270	30,270	32,700	35,130	37,560	39,960	530	568	681	787	878	969
	40%	28,280	32,320	36,360	40,360	43,600	46,840	50,080	53,280	707	757	909	1049	1171	1292
POSEY	50%	35,350	40,400	45,450	50,450	54,500	58,550	62,600	66,600	883	946	1136	1311	1463	1615
	60%	42,420	48,480	54,540	60,540	65,400	70,260	75,120	79,920	1060	1136	1363	1574	1756	1938
	70%	49,490	56,560	63,630	70,630	76,300	81,970	87,640	93,240	1237	1325	1590	1836	2049	2261
	80%	56,560	64,640	72,720	80,720	87,200	93,680	100,160	106,560	1414	1515	1818	2099	2342	2584
	30%	13,020	14,880	16,740	18,600	20,100	21,580	23,080	24,560	325	348	418	483	539	595
	30%	19,530	22,320	25,110	27,900	30,150	32,370	34,620	36,840	488	523	627	725	809	893
POSEY - HERA LIMITS	40%	26,040	29,760	33,480	37,200	40,200	43,160	46,160	49,120	651	697	837	967	1079	1191
	50%	32,550	37,200	41,850	46,500	50,250	53,950	57,700	61,400	813	871	1046	1209	1348	1488
	60%	39,060	44,640	50,220	55,800	60,300	64,740	69,240	73,680	976	1046	1255	1451	1618	1786
	70%	45,570	52,080	58,590	65,100	70,350	75,530	80,780	85,960	1139	1220	1464	1693	1888	2084
	80%	52,080	59,520	66,960	74,400	80,400	86,320	92,320	98,240	1302	1395	1674	1935	2158	2382

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM										Effective 05/01/2026					
		COUNTY INCOME LIMITS								COUNTY RENT LIMITS					
COUNTY	SET-ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
PULASKI	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
PULASKI - HERA LIMITS	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
	30%	19,650	22,440	25,260	28,050	30,300	32,550	34,800	37,050	491	526	631	729	813	898
	40%	26,200	29,920	33,680	37,400	40,400	43,400	46,400	49,400	655	701	842	972	1085	1197
	50%	32,750	37,400	42,100	46,750	50,500	54,250	58,000	61,750	818	876	1052	1215	1356	1496
PUTNAM	60%	39,300	44,880	50,520	56,100	60,600	65,100	69,600	74,100	982	1052	1263	1458	1627	1796
	70%	45,850	52,360	58,940	65,450	70,700	75,950	81,200	86,450						
	80%	52,400	59,840	67,360	74,800	80,800	86,800	92,800	98,800						
	30%	20,160	23,040	25,920	28,770	31,080	33,390	35,700	37,980	504	540	648	748	834	921
	40%	26,880	30,720	34,560	38,360	41,440	44,520	47,600	50,640	672	720	864	997	1113	1228
	50%	33,600	38,400	43,200	47,950	51,800	55,650	59,500	63,300	840	900	1080	1246	1391	1535
PUTNAM - HERA LIMITS	60%	40,320	46,080	51,840	57,540	62,160	66,780	71,400	75,960	1008	1080	1296	1496	1669	1842
	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
RANDOLPH	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
	30%	18,690	21,360	24,030	26,700	28,860	30,990	33,120	35,250	467	500	600	694	774	854
	40%	24,920	28,480	32,040	35,600	38,480	41,320	44,160	47,000	623	667	801	926	1033	1139
RANDOLPH - HERA LIMITS	50%	31,150	35,600	40,050	44,500	48,100	51,650	55,200	58,750	778	834	1001	1157	1291	1424
	60%	37,380	42,720	48,060	53,400	57,720	61,980	66,240	70,500	934	1001	1201	1389	1549	1709
	20%	12,860	14,680	16,520	18,340	19,820	21,280	22,760	24,220	321	344	413	477	532	587
	30%	19,290	22,020	24,780	27,510	29,730	31,920	34,140	36,330	482	516	619	715	798	880
RIPLEY	40%	25,720	29,360	33,040	36,680	39,640	42,560	45,520	48,440	643	688	826	954	1064	1174
	50%	32,150	36,700	41,300	45,850	49,550	53,200	56,900	60,550	803	860	1032	1192	1330	1468
	60%	38,580	44,040	49,560	55,020	59,460	63,840	68,280	72,660	964	1032	1239	1431	1596	1761
	70%	45,010	51,380	57,820	64,190	69,370	74,480	79,660	84,770	1125	1204	1445	1669	1862	2055
	80%	51,440	58,720	66,080	73,360	79,280	85,120	91,040	96,880	1286	1377	1652	1908	2128	2349
	30%	20,580	23,520	26,460	29,400	31,770	34,110	36,480	38,820	514	551	661	764	852	941
RIPLEY - HERA LIMITS	40%	27,440	31,360	35,280	39,200	42,360	45,480	48,640	51,760	686	735	882	1019	1137	1255
	50%	34,300	39,200	44,100	49,000	52,950	56,850	60,800	64,700	857	918	1102	1274	1421	1568
	60%	41,160	47,040	52,920	58,800	63,540	68,220	72,960	77,640	1029	1102	1323	1529	1705	1882
	20%	12,360	14,120	15,880	17,640	19,060	20,480	21,880	23,300	309	331	397	458	512	564
RUSH	30%	18,540	21,180	23,820	26,460	28,590	30,720	32,820	34,950	463	496	595	688	768	847
	40%	24,720	28,240	31,760	35,280	38,120	40,960	43,760	46,600	618	662	794	917	1024	1129
	50%	30,900	35,300	39,700	44,100	47,650	51,200	54,700	58,250	772	827	992	1146	1280	1411
	60%	37,080	42,360	47,640	52,920	57,180	61,440	65,640	69,900	927	993	1191	1376	1536	1694
	70%	43,260	49,420	55,580	61,740	66,710	71,680	76,580	81,550	1081	1158	1389	1605	1792	1976
	80%	49,440	56,480	63,520	70,560	76,240	81,920	87,520	93,200	1236	1324	1588	1835	2048	2259
RUSH - HERA LIMITS	30%	19,920	22,770	25,620	28,440	30,720	33,000	35,280	37,560	498	533	640	739	825	910
	40%	26,560	30,360	34,160	37,920	40,960	44,000	47,040	50,080	664	711	854	986	1100	1214
	50%	33,200	37,950	42,700	47,400	51,200	55,000	58,800	62,600	830	889	1067	1232	1375	1517
	60%	39,840	45,540	51,240	56,880	61,440	66,000	70,560	75,120	996	1067	1281	1479	1650	1821

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM										Effective 05/01/2026					
COUNTY INCOME LIMITS										COUNTY RENT LIMITS					
COUNTY	SET-ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
SCOTT	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
SCOTT - HERA LIMITS	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
	30%	21,270	24,300	27,330	30,360	32,790	35,220	37,650	40,080	531	569	683	789	880	971
	40%	28,360	32,400	36,440	40,480	43,720	46,960	50,200	53,440	709	759	911	1052	1174	1295
	50%	35,450	40,500	45,550	50,600	54,650	58,700	62,750	66,800	886	949	1138	1315	1467	1619
SHELBY	60%	42,540	48,600	54,660	60,720	65,580	70,440	75,300	80,160	1063	1139	1366	1578	1761	1943
	20%	15,460	17,660	19,860	22,060	23,840	25,600	27,360	29,120	386	414	496	573	640	706
	30%	23,190	26,490	29,790	33,090	35,760	38,400	41,040	43,680	579	621	744	860	960	1059
	40%	30,920	35,320	39,720	44,120	47,680	51,200	54,720	58,240	773	828	993	1147	1280	1412
	50%	38,650	44,150	49,650	55,150	59,600	64,000	68,400	72,800	966	1035	1241	1434	1600	1765
	60%	46,380	52,980	59,580	66,180	71,520	76,800	82,080	87,360	1159	1242	1489	1721	1920	2118
SHELBY - HERA LIMITS	70%	54,110	61,810	69,510	77,210	83,440	89,600	95,760	101,920	1352	1449	1737	2008	2240	2471
	80%	61,840	70,640	79,440	88,240	95,360	102,400	109,440	116,480	1546	1656	1986	2295	2560	2824
	30%	23,250	26,580	29,910	33,210	35,880	38,550	41,190	43,860	581	622	747	863	963	1063
	40%	31,000	35,440	39,880	44,280	47,840	51,400	54,920	58,480	775	830	997	1151	1285	1417
SPENCER	50%	38,750	44,300	49,850	55,350	59,800	64,250	68,650	73,100	968	1038	1246	1439	1606	1771
	60%	46,500	53,160	59,820	66,420	71,760	77,100	82,380	87,720	1162	1245	1495	1727	1927	2126
	20%	13,920	15,920	17,900	19,880	21,480	23,080	24,660	26,260	348	373	447	517	577	636
	30%	20,880	23,880	26,850	29,820	32,220	34,620	36,990	39,390	522	559	671	775	865	954
	40%	27,840	31,840	35,800	39,760	42,960	46,160	49,320	52,520	696	746	895	1034	1154	1273
	50%	34,800	39,800	44,750	49,700	53,700	57,700	61,650	65,650	870	932	1118	1292	1442	1591
SPENCER - HERA LIMITS	60%	41,760	47,760	53,700	59,640	64,440	69,240	73,980	78,780	1044	1119	1342	1551	1731	1909
	70%	48,720	55,720	62,650	69,580	75,180	80,780	86,310	91,910	1218	1305	1566	1809	2019	2227
	80%	55,680	63,680	71,600	79,520	85,920	92,320	98,640	105,040	1392	1492	1790	2068	2308	2546
	30%	21,780	24,870	27,990	31,080	33,570	36,060	38,550	41,040	544	583	699	808	901	994
ST JOSEPH	40%	29,040	33,160	37,320	41,440	44,760	48,080	51,400	54,720	726	777	933	1077	1202	1326
	50%	36,300	41,450	46,650	51,800	55,950	60,100	64,250	68,400	907	971	1166	1346	1502	1658
	60%	43,560	49,740	55,980	62,160	67,140	72,120	77,100	82,080	1089	1166	1399	1616	1803	1989
	20%	12,340	14,100	15,860	17,620	19,040	20,440	21,860	23,260	308	330	396	458	511	564
	30%	18,510	21,150	23,790	26,430	28,560	30,660	32,790	34,890	462	495	594	687	766	846
	40%	24,680	28,200	31,720	35,240	38,080	40,880	43,720	46,520	617	661	793	916	1022	1128
ST JOSEPH - HERA LIMITS	50%	30,850	35,250	39,650	44,050	47,600	51,100	54,650	58,150	771	826	991	1145	1277	1410
	60%	37,020	42,300	47,580	52,860	57,120	61,320	65,580	69,780	925	991	1189	1374	1533	1692
	70%	43,190	49,350	55,510	61,670	66,640	71,540	76,510	81,410	1079	1156	1387	1603	1788	1974
	80%	49,360	56,400	63,440	70,480	76,160	81,760	87,440	93,040	1234	1322	1586	1833	2044	2256
STARKE	30%	18,690	21,360	24,030	26,700	28,860	30,990	33,120	35,250	467	500	600	694	774	854
	40%	24,920	28,480	32,040	35,600	38,480	41,320	44,160	47,000	623	667	801	926	1033	1139
	50%	31,150	35,600	40,050	44,500	48,100	51,650	55,200	58,750	778	834	1001	1157	1291	1424
	60%	37,380	42,720	48,060	53,400	57,720	61,980	66,240	70,500	934	1001	1201	1389	1549	1709
	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
STARKE - HERA LIMITS	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
	30%	18,510	21,150	23,790	26,430	28,560	30,660	32,790	34,890	462	495	594	687	766	846
STARKE - HERA LIMITS	40%	24,680	28,200	31,720	35,240	38,080	40,880	43,720	46,520	617	661	793	916	1022	1128
	50%	30,850	35,250	39,650	44,050	47,600	51,100	54,650	58,150	771	826	991	1145	1277	1410
	60%	37,020	42,300	47,580	52,860	57,120	61,320	65,580	69,780	925	991	1189	1374	1533	1692

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM											Effective 05/01/2026				
		COUNTY INCOME LIMITS								COUNTY RENT LIMITS					
COUNTY	SET- ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
STEUBEN	20%	13,400	15,320	17,240	19,140	20,680	22,220	23,740	25,280	335	359	431	497	555	612
	30%	20,100	22,980	25,860	28,710	31,020	33,330	35,610	37,920	502	538	646	746	833	919
	40%	26,800	30,640	34,480	38,280	41,360	44,440	47,480	50,560	670	718	862	995	1111	1225
	50%	33,500	38,300	43,100	47,850	51,700	55,550	59,350	63,200	837	897	1077	1244	1388	1531
	60%	40,200	45,960	51,720	57,420	62,040	66,660	71,220	75,840	1005	1077	1293	1493	1666	1838
	70%	46,900	53,620	60,340	66,990	72,380	77,770	83,090	88,480	1172	1256	1508	1742	1944	2144
	80%	53,600	61,280	68,960	76,560	82,720	88,880	94,960	101,120	1340	1436	1724	1991	2222	2451
STEUBEN - HERA LIMITS	30%	20,790	23,760	26,730	29,670	32,070	34,440	36,810	39,180	519	556	668	771	861	949
	40%	27,720	31,680	35,640	39,560	42,760	45,920	49,080	52,240	693	742	891	1029	1148	1266
	50%	34,650	39,600	44,550	49,450	53,450	57,400	61,350	65,300	866	928	1113	1286	1435	1583
	60%	41,580	47,520	53,460	59,340	64,140	68,880	73,620	78,360	1039	1113	1336	1543	1722	1899
SULLIVAN	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
SULLIVAN - HERA LIMITS	30%	18,990	21,690	24,390	27,090	29,280	31,440	33,600	35,760	474	508	609	704	786	867
	40%	25,320	28,920	32,520	36,120	39,040	41,920	44,800	47,680	633	678	813	939	1048	1156
	50%	31,650	36,150	40,650	45,150	48,800	52,400	56,000	59,600	791	847	1016	1174	1310	1445
	60%	37,980	43,380	48,780	54,180	58,560	62,880	67,200	71,520	949	1017	1219	1409	1572	1734
SWITZERLAND	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
SWITZERLAND - HERA LIMITS	30%	19,560	22,350	25,140	27,930	30,180	32,400	34,650	36,870	489	523	628	726	810	894
	40%	26,080	29,800	33,520	37,240	40,240	43,200	46,200	49,160	652	698	838	968	1080	1192
	50%	32,600	37,250	41,900	46,550	50,300	54,000	57,750	61,450	815	873	1047	1210	1350	1490
	60%	39,120	44,700	50,280	55,860	60,360	64,800	69,300	73,740	978	1047	1257	1452	1620	1788
TIPPECANOE	20%	13,940	15,940	17,920	19,920	21,520	23,120	24,720	26,300	348	373	448	518	578	637
	30%	20,910	23,910	26,880	29,880	32,280	34,680	37,080	39,450	522	560	672	777	867	956
	40%	27,880	31,880	35,840	39,840	43,040	46,240	49,440	52,600	697	747	896	1036	1156	1275
	50%	34,850	39,850	44,800	49,800	53,800	57,800	61,800	65,750	871	933	1120	1295	1445	1594
	60%	41,820	47,820	53,760	59,760	64,560	69,360	74,160	78,900	1045	1120	1344	1554	1734	1913
	70%	48,790	55,790	62,720	69,720	75,320	80,920	86,520	92,050	1219	1307	1568	1813	2023	2232
	80%	55,760	63,760	71,680	79,680	86,080	92,480	98,880	105,200	1394	1494	1792	2072	2312	2551
TIPPECANOE - HERA LIMITS	30%	21,840	24,960	28,080	31,200	33,720	36,210	38,700	41,190	546	585	702	811	905	998
	40%	29,120	33,280	37,440	41,600	44,960	48,280	51,600	54,920	728	780	936	1082	1207	1331
	50%	36,400	41,600	46,800	52,000	56,200	60,350	64,500	68,650	910	975	1170	1352	1508	1664
	60%	43,680	49,920	56,160	62,400	67,440	72,420	77,400	82,380	1092	1170	1404	1623	1810	1997
TIPTON	20%	12,660	14,480	16,280	18,080	19,540	20,980	22,420	23,880	316	339	407	470	524	578
	30%	18,990	21,720	24,420	27,120	29,310	31,470	33,630	35,820	474	508	610	705	786	868
	40%	25,320	28,960	32,560	36,160	39,080	41,960	44,840	47,760	633	678	814	940	1049	1157
	50%	31,650	36,200	40,700	45,200	48,850	52,450	56,050	59,700	791	848	1017	1175	1311	1446
	60%	37,980	43,440	48,840	54,240	58,620	62,940	67,260	71,640	949	1017	1221	1410	1573	1736
	70%	44,310	50,680	56,980	63,280	68,390	73,430	78,470	83,580	1107	1187	1424	1645	1835	2025
	80%	50,640	57,920	65,120	72,320	78,160	83,920	89,680	95,520	1266	1357	1628	1881	2098	2315
TIPTON - HERA LIMITS	30%	21,780	24,900	28,020	31,110	33,600	36,090	38,580	41,070	544	583	700	808	902	995
	40%	29,040	33,200	37,360	41,480	44,800	48,120	51,440	54,760	726	778	934	1078	1203	1327
	50%	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450	907	972	1167	1348	1503	1659
	60%	43,560	49,800	56,040	62,220	67,200	72,180	77,160	82,140	1089	1167	1401	1617	1804	1991

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM														Effective 05/01/2026	
		COUNTY INCOME LIMITS								COUNTY RENT LIMITS					
COUNTY	SET-ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
UNION	20%	13,720	15,680	17,640	19,600	21,180	22,740	24,320	25,880	343	367	441	509	568	627
	30%	20,580	23,520	26,460	29,400	31,770	34,110	36,480	38,820	514	551	661	764	852	941
	40%	27,440	31,360	35,280	39,200	42,360	45,480	48,640	51,760	686	735	882	1019	1137	1255
	50%	34,300	39,200	44,100	49,000	52,950	56,850	60,800	64,700	857	918	1102	1274	1421	1568
	60%	41,160	47,040	52,920	58,800	63,540	68,220	72,960	77,640	1029	1102	1323	1529	1705	1882
	70%	48,020	54,880	61,740	68,600	74,130	79,590	85,120	90,580	1200	1286	1543	1784	1989	2195
UNION - HERA LIMITS	80%	54,880	62,720	70,560	78,400	84,720	90,960	97,280	103,520	1372	1470	1764	2039	2274	2510
	30%	24,000	27,420	30,840	34,260	37,020	39,750	42,510	45,240	600	642	771	891	993	1096
	40%	32,000	36,560	41,120	45,680	49,360	53,000	56,680	60,320	800	857	1028	1188	1325	1462
	50%	40,000	45,700	51,400	57,100	61,700	66,250	70,850	75,400	1000	1071	1285	1485	1656	1828
VANDERBURGH	60%	48,000	54,840	61,680	68,520	74,040	79,500	85,020	90,480	1200	1285	1542	1782	1987	2193
	20%	13,020	14,880	16,740	18,600	20,100	21,580	23,080	24,560	325	348	418	483	539	595
	30%	19,530	22,320	25,110	27,900	30,150	32,370	34,620	36,840	488	523	627	725	809	893
	40%	26,040	29,760	33,480	37,200	40,200	43,160	46,160	49,120	651	697	837	967	1079	1191
	50%	32,550	37,200	41,850	46,500	50,250	53,950	57,700	61,400	813	871	1046	1209	1348	1488
	60%	39,060	44,640	50,220	55,800	60,300	64,740	69,240	73,680	976	1046	1255	1451	1618	1786
VERMILLION	70%	45,570	52,080	58,590	65,100	70,350	75,530	80,780	85,960	1139	1220	1464	1693	1888	2084
	80%	52,080	59,520	66,960	74,400	80,400	86,320	92,320	98,240	1302	1395	1674	1935	2158	2382
	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
VERMILLION - HERA LIMITS	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
	30%	18,780	21,450	24,120	26,790	28,950	31,080	33,240	35,370	469	502	603	696	777	857
	40%	25,040	28,600	32,160	35,720	38,600	41,440	44,320	47,160	626	670	804	929	1036	1143
	50%	31,300	35,750	40,200	44,650	48,250	51,800	55,400	58,950	782	838	1005	1161	1295	1429
VIGO	60%	37,560	42,900	48,240	53,580	57,900	62,160	66,480	70,740	939	1005	1206	1393	1554	1715
	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
VIGO - HERA LIMITS	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
	30%	18,780	21,450	24,120	26,790	28,950	31,080	33,240	35,370	469	502	603	696	777	857
	40%	25,040	28,600	32,160	35,720	38,600	41,440	44,320	47,160	626	670	804	929	1036	1143
	50%	31,300	35,750	40,200	44,650	48,250	51,800	55,400	58,950	782	838	1005	1161	1295	1429
	60%	37,560	42,900	48,240	53,580	57,900	62,160	66,480	70,740	939	1005	1206	1393	1554	1715
WABASH	20%	12,560	14,360	16,160	17,940	19,380	20,820	22,260	23,700	314	336	404	466	520	574
	30%	18,840	21,540	24,240	26,910	29,070	31,230	33,390	35,550	471	504	606	699	780	861
	40%	25,120	28,720	32,320	35,880	38,760	41,640	44,520	47,400	628	673	808	933	1041	1149
	50%	31,400	35,900	40,400	44,850	48,450	52,050	55,650	59,250	785	841	1010	1166	1301	1436
	60%	37,680	43,080	48,480	53,820	58,140	62,460	66,780	71,100	942	1009	1212	1399	1561	1723
	70%	43,960	50,260	56,560	62,790	67,830	72,870	77,910	82,950	1099	1177	1414	1632	1821	2010
WABASH - HERA LIMITS	80%	50,240	57,440	64,640	71,760	77,520	83,280	89,040	94,800	1256	1346	1616	1866	2082	2298
	30%	18,990	21,720	24,420	27,120	29,310	31,470	33,630	35,820	474	508	610	705	786	868
	40%	25,320	28,960	32,560	36,160	39,080	41,960	44,840	47,760	633	678	814	940	1049	1157
	50%	31,650	36,200	40,700	45,200	48,850	52,450	56,050	59,700	791	848	1017	1175	1311	1446
	60%	37,980	43,440	48,840	54,240	58,620	62,940	67,260	71,640	949	1017	1221	1410	1573	1736

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM											Effective 05/01/2026				
		COUNTY INCOME LIMITS								COUNTY RENT LIMITS					
COUNTY	SET- ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
WARREN	20%	14,880	17,000	19,120	21,240	22,940	24,640	26,340	28,040	372	398	478	552	616	679
	30%	22,320	25,500	28,680	31,860	34,410	36,960	39,510	42,060	558	597	717	828	924	1019
	40%	29,760	34,000	38,240	42,480	45,880	49,280	52,680	56,080	744	797	956	1104	1232	1359
	50%	37,200	42,500	47,800	53,100	57,350	61,600	65,850	70,100	930	996	1195	1380	1540	1699
	60%	44,640	51,000	57,360	63,720	68,820	73,920	79,020	84,120	1116	1195	1434	1656	1848	2039
	70%	52,080	59,500	66,920	74,340	80,290	86,240	92,190	98,140	1302	1394	1673	1932	2156	2379
	80%	59,520	68,000	76,480	84,960	91,760	98,560	105,360	112,160	1488	1594	1912	2209	2464	2719
WARREN - HERA LIMITS	30%	23,310	26,640	29,970	33,270	35,940	38,610	41,280	43,920	582	624	749	865	965	1065
	40%	31,080	35,520	39,960	44,360	47,920	51,480	55,040	58,560	777	832	999	1153	1287	1420
	50%	38,850	44,400	49,950	55,450	59,900	64,350	68,800	73,200	971	1040	1248	1441	1608	1775
	60%	46,620	53,280	59,940	66,540	71,880	77,220	82,560	87,840	1165	1248	1498	1730	1930	2130
WARRICK	20%	13,020	14,880	16,740	18,600	20,100	21,580	23,080	24,560	325	348	418	483	539	595
	30%	19,530	22,320	25,110	27,900	30,150	32,370	34,620	36,840	488	523	627	725	809	893
	40%	26,040	29,760	33,480	37,200	40,200	43,160	46,160	49,120	651	697	837	967	1079	1191
	50%	32,550	37,200	41,850	46,500	50,250	53,950	57,700	61,400	813	871	1046	1209	1348	1488
	60%	39,060	44,640	50,220	55,800	60,300	64,740	69,240	73,680	976	1046	1255	1451	1618	1786
	70%	45,570	52,080	58,590	65,100	70,350	75,530	80,780	85,960	1139	1220	1464	1693	1888	2084
	80%	52,080	59,520	66,960	74,400	80,400	86,320	92,320	98,240	1302	1395	1674	1935	2158	2382
WASHINGTON	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
WASHINGTON - HERA LIMITS	30%	18,840	21,510	24,210	26,880	29,040	31,200	33,360	35,490	471	504	605	699	780	860
	40%	25,120	28,680	32,280	35,840	38,720	41,600	44,480	47,320	628	672	807	932	1040	1147
	50%	31,400	35,850	40,350	44,800	48,400	52,000	55,600	59,150	785	840	1008	1165	1300	1434
	60%	37,680	43,020	48,420	53,760	58,080	62,400	66,720	70,980	942	1008	1210	1398	1560	1721
WAYNE	20%	11,880	13,580	15,280	16,960	18,320	19,680	21,040	22,400	297	318	382	441	492	543
	30%	17,820	20,370	22,920	25,440	27,480	29,520	31,560	33,600	445	477	573	661	738	814
	40%	23,760	27,160	30,560	33,920	36,640	39,360	42,080	44,800	594	636	764	882	984	1086
	50%	29,700	33,950	38,200	42,400	45,800	49,200	52,600	56,000	742	795	955	1102	1230	1357
	60%	35,640	40,740	45,840	50,880	54,960	59,040	63,120	67,200	891	954	1146	1323	1476	1629
	70%	41,580	47,530	53,480	59,360	64,120	68,880	73,640	78,400	1039	1113	1337	1543	1722	1900
	80%	47,520	54,320	61,120	67,840	73,280	78,720	84,160	89,600	1188	1273	1528	1764	1968	2172
WAYNE - HERA LIMITS	30%	17,850	20,400	22,950	25,470	27,510	29,550	31,590	33,630	446	478	573	662	738	815
	40%	23,800	27,200	30,600	33,960	36,680	39,400	42,120	44,840	595	637	765	883	985	1087
	50%	29,750	34,000	38,250	42,450	45,850	49,250	52,650	56,050	743	796	956	1103	1231	1358
	60%	35,700	40,800	45,900	50,940	55,020	59,100	63,180	67,260	892	956	1147	1324	1477	1630
WELLS	20%	13,020	14,880	16,740	18,600	20,100	21,580	23,080	24,560	325	348	418	483	539	595
	30%	19,530	22,320	25,110	27,900	30,150	32,370	34,620	36,840	488	523	627	725	809	893
	40%	26,040	29,760	33,480	37,200	40,200	43,160	46,160	49,120	651	697	837	967	1079	1191
	50%	32,550	37,200	41,850	46,500	50,250	53,950	57,700	61,400	813	871	1046	1209	1348	1488
	60%	39,060	44,640	50,220	55,800	60,300	64,740	69,240	73,680	976	1046	1255	1451	1618	1786
	70%	45,570	52,080	58,590	65,100	70,350	75,530	80,780	85,960	1139	1220	1464	1693	1888	2084
	80%	52,080	59,520	66,960	74,400	80,400	86,320	92,320	98,240	1302	1395	1674	1935	2158	2382
WELLS - HERA LIMITS	30%	20,280	23,160	26,070	28,950	31,290	33,600	35,910	38,220	507	543	651	753	840	926
	40%	27,040	30,880	34,760	38,600	41,720	44,800	47,880	50,960	676	724	869	1004	1120	1235
	50%	33,800	38,600	43,450	48,250	52,150	56,000	59,850	63,700	845	905	1086	1255	1400	1544
	60%	40,560	46,320	52,140	57,900	62,580	67,200	71,820	76,440	1014	1086	1303	1506	1680	1853

2026 LOW-INCOME HOUSING TAX CREDIT PROGRAM														Effective 05/01/2026		
		COUNTY INCOME LIMITS								COUNTY RENT LIMITS						
COUNTY		SET- ASIDE	ONE PRSN	TWO PRSN	THREE PRSN	FOUR PRSN	FIVE PRSN	SIX PRSN	SEVEN PRSN	EIGHT PRSN	EFF	1 BR	2 BR	3 BR	4 BR	5 BR
WHITE	20%	12,140	13,860	15,600	17,320	18,720	20,100	21,480	22,880		303	325	390	450	502	554
	30%	18,210	20,790	23,400	25,980	28,080	30,150	32,220	34,320		455	487	585	675	753	831
	40%	24,280	27,720	31,200	34,640	37,440	40,200	42,960	45,760		607	650	780	901	1005	1109
	50%	30,350	34,650	39,000	43,300	46,800	50,250	53,700	57,200		758	812	975	1126	1256	1386
	60%	36,420	41,580	46,800	51,960	56,160	60,300	64,440	68,640		910	975	1170	1351	1507	1663
	70%	42,490	48,510	54,600	60,620	65,520	70,350	75,180	80,080		1062	1137	1365	1576	1758	1940
	80%	48,560	55,440	62,400	69,280	74,880	80,400	85,920	91,520		1214	1300	1560	1802	2010	2218
WHITE - HERA LIMITS	30%	18,240	20,850	23,460	26,040	28,140	30,210	32,310	34,380		456	488	586	677	755	833
	40%	24,320	27,800	31,280	34,720	37,520	40,280	43,080	45,840		608	651	782	903	1007	1111
	50%	30,400	34,750	39,100	43,400	46,900	50,350	53,850	57,300		760	814	977	1128	1258	1389
	60%	36,480	41,700	46,920	52,080	56,280	60,420	64,620	68,760		912	977	1173	1354	1510	1667
WHITLEY	20%	13,320	15,220	17,120	19,020	20,560	22,080	23,600	25,120		333	356	428	494	552	609
	30%	19,980	22,830	25,680	28,530	30,840	33,120	35,400	37,680		499	535	642	742	828	913
	40%	26,640	30,440	34,240	38,040	41,120	44,160	47,200	50,240		666	713	856	989	1104	1218
	50%	33,300	38,050	42,800	47,550	51,400	55,200	59,000	62,800		832	891	1070	1236	1380	1522
	60%	39,960	45,660	51,360	57,060	61,680	66,240	70,800	75,360		999	1070	1284	1484	1656	1827
	70%	46,620	53,270	59,920	66,570	71,960	77,280	82,600	87,920		1165	1248	1498	1731	1932	2131
	80%	53,280	60,880	68,480	76,080	82,240	88,320	94,400	100,480		1332	1427	1712	1979	2208	2436
WHITLEY - HERA LIMITS	30%	20,730	23,670	26,640	29,580	31,950	34,320	36,690	39,060		518	555	666	769	858	946
	40%	27,640	31,560	35,520	39,440	42,600	45,760	48,920	52,080		691	740	888	1025	1144	1262
	50%	34,550	39,450	44,400	49,300	53,250	57,200	61,150	65,100		863	925	1110	1281	1430	1578
	60%	41,460	47,340	53,280	59,160	63,900	68,640	73,380	78,120		1036	1110	1332	1538	1716	1893