

**WASHINGTON STATE HOUSING FINANCE COMMISSION  
FEDERAL SUBSIDY RECAPTURE TAX**

**2021 Recapture Tax Limits Effective for loans closed on or after May 17, 2021**

These limits are not the MCC or House Key Program qualifying limits.

Holding Period in months>>> Family Size>>>	less than one year		less than two years		less than three years		less than four years		less than five years		less than six years		less than seven years		less than eight years		less than nine years	
	1 or 2 persons	3 or more persons	1 or 2 persons	3 or more persons	1 or 2 persons	3 or more persons	1 or 2 persons	3 or more persons	1 or 2 persons	3 or more persons	1 or 2 persons	3 or more persons	1 or 2 persons	3 or more persons	1 or 2 persons	3 or more persons	1 or 2 persons	3 or more persons
Clark/Skamania Counties																		
Non-Targeted Areas	\$101,842.95	\$117,119.39	\$106,935.10	\$122,975.36	\$112,281.85	\$129,124.13	\$117,895.94	\$135,580.33	\$123,790.74	\$142,359.35	\$129,980.28	\$149,477.32	\$136,479.29	\$156,951.18	\$143,303.26	\$164,798.74	\$150,468.42	\$173,038.68
Targeted Areas	\$116,040.00	\$135,380.00	\$121,842.00	\$142,149.00	\$127,934.10	\$149,256.45	\$134,330.81	\$156,719.27	\$141,047.35	\$164,555.24	\$148,099.71	\$172,783.00	\$155,504.70	\$181,422.15	\$163,279.93	\$190,493.26	\$171,443.93	\$200,017.92
King, & Snohomish Counties																		
Non-Targeted Areas	\$138,840.00	\$161,980.00	\$145,782.00	\$170,079.00	\$153,071.10	\$178,582.95	\$160,724.66	\$187,512.10	\$168,760.89	\$196,887.70	\$177,198.93	\$206,732.09	\$186,058.88	\$217,068.69	\$195,361.82	\$227,922.13	\$205,129.91	\$239,318.23
Targeted Areas	\$138,840.00	\$161,980.00	\$145,782.00	\$170,079.00	\$153,071.10	\$178,582.95	\$160,724.66	\$187,512.10	\$168,760.89	\$196,887.70	\$177,198.93	\$206,732.09	\$186,058.88	\$217,068.69	\$195,361.82	\$227,922.13	\$205,129.91	\$239,318.23
Kitsap County																		
Non-Targeted Areas	\$94,100.00	\$108,215.00	\$98,805.00	\$113,625.75	\$103,745.25	\$119,307.04	\$108,932.51	\$125,272.39	\$114,379.14	\$131,536.01	\$120,098.10	\$138,112.81	\$126,103.00	\$145,018.45	\$132,408.15	\$152,269.37	\$139,028.56	\$159,882.84
Targeted Areas	\$112,920.00	\$131,740.00	\$118,566.00	\$138,327.00	\$124,494.30	\$145,243.35	\$130,719.02	\$152,505.52	\$137,254.97	\$160,130.79	\$144,117.71	\$168,137.33	\$151,323.60	\$176,544.20	\$158,889.78	\$185,371.41	\$166,834.27	\$194,639.98
Pierce County																		
Non-Targeted Areas	\$108,960.00	\$127,120.00	\$114,408.00	\$133,476.00	\$120,128.40	\$140,149.80	\$126,134.82	\$147,157.29	\$132,441.56	\$154,515.15	\$139,063.64	\$162,240.91	\$146,016.82	\$170,352.96	\$153,317.66	\$178,870.61	\$160,983.55	\$187,814.14
Targeted Areas	\$109,920.00	\$128,400.00	\$115,416.00	\$134,820.00	\$121,186.80	\$141,561.00	\$127,246.14	\$148,639.05	\$133,608.45	\$156,071.00	\$140,288.87	\$163,874.55	\$147,303.31	\$172,068.28	\$154,668.48	\$180,671.69	\$162,401.90	\$189,705.28
San Juan County																		
Non-Targeted Areas	\$93,600.00	\$109,200.00	\$98,280.00	\$114,660.00	\$103,194.00	\$120,393.00	\$108,353.70	\$126,412.65	\$113,771.39	\$132,733.28	\$119,459.95	\$139,369.95	\$125,432.95	\$146,338.44	\$131,704.60	\$153,655.37	\$138,289.83	\$161,338.13
All Other Counties																		
Non-Targeted Areas	\$91,600.00	\$105,340.00	\$96,180.00	\$110,607.00	\$100,989.00	\$116,137.35	\$106,038.45	\$121,944.22	\$111,340.37	\$128,041.43	\$116,907.39	\$134,443.50	\$122,752.76	\$141,165.67	\$128,890.40	\$148,223.96	\$135,334.92	\$155,635.16
Targeted Areas	\$109,920.00	\$128,240.00	\$115,416.00	\$134,652.00	\$121,186.80	\$141,384.60	\$127,246.14	\$148,453.83	\$133,608.45	\$155,876.52	\$140,288.87	\$163,670.35	\$147,303.31	\$171,853.86	\$154,668.48	\$180,446.56	\$162,401.90	\$189,468.89