### Washington State Housing Finance Commission

#### Federal Recapture Tax

#### 2014 Recapture Tax Limits Effective for loans closed on or after December 18, 2013

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

<table>
<thead>
<tr>
<th>Holding Period in months</th>
<th>Family Size</th>
<th>1 or 2 persons</th>
<th>3 or more persons</th>
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</thead>
<tbody>
<tr>
<td>less than one year</td>
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<tr>
<td>less than two years</td>
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<td>less than three years</td>
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<td>less than four years</td>
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<td>less than five years</td>
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<td>less than six years</td>
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<td>less than seven years</td>
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<td>less than eight years</td>
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<td></td>
<td></td>
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<tr>
<td>less than nine years</td>
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</tbody>
</table>

**Clark/Skamania Counties**
- **Non-Targeted Areas**
  - Targeted Areas: $83,280.00
  - Non-Targeted Areas: $87,444.00
- **Targeted Areas**
  - Non-Targeted Areas: $85,920.00
    - Targeted Areas: $90,216.00

**Island County**
- **Non-Targeted Areas**
  - Targeted Areas: $86,760.00
  - Non-Targeted Areas: $91,098.00
- **Targeted Areas**
  - Non-Targeted Areas: $86,760.00
    - Targeted Areas: $91,098.00

**King, & Snohomish Counties**
- **Non-Targeted Areas**
  - Targeted Areas: $105,840.00
    - Non-Targeted Areas: $111,132.00
    - Targeted Areas: $123,480.00
  - Non-Targeted Areas: $129,654.00
    - Targeted Areas: $139,950.00
- **Targeted Areas**
  - Non-Targeted Areas: $129,654.00
    - Targeted Areas: $139,950.00

**Kitsap County**
- **Non-Targeted Areas**
  - Targeted Areas: $88,800.00
    - Non-Targeted Areas: $93,240.00
    - Targeted Areas: $103,600.00
  - Targeted Areas: $108,790.00
    - Non-Targeted Areas: $97,000.00
    - Targeted Areas: $114,219.00
- **Targeted Areas**
  - Non-Targeted Areas: $97,000.00
    - Targeted Areas: $114,219.00

**Pierce County**
- **Non-Targeted Areas**
  - Targeted Areas: $84,240.00
    - Non-Targeted Areas: $88,452.00
    - Targeted Areas: $103,194.00
  - Targeted Areas: $98,280.00
    - Non-Targeted Areas: $92,000.00
    - Targeted Areas: $105,252.00
- **Targeted Areas**
  - Non-Targeted Areas: $92,000.00
    - Targeted Areas: $105,252.00

**San Juan County**
- **Non-Targeted Areas**
  - Targeted Areas: $77,800.00
    - Non-Targeted Areas: $81,690.00
    - Targeted Areas: $95,403.00
  - Targeted Areas: $90,860.00
    - Non-Targeted Areas: $85,774.00
    - Targeted Areas: $100,173.15
- **Targeted Areas**
  - Non-Targeted Areas: $85,774.00
    - Targeted Areas: $100,173.15

**Thurston County**
- **Non-Targeted Areas**
  - Targeted Areas: $90,400.00
    - Non-Targeted Areas: $94,290.00
    - Targeted Areas: $109,158.00
  - Targeted Areas: $99,660.00
    - Non-Targeted Areas: $114,615.90
    - Targeted Areas: $120,346.00
- **Targeted Areas**
  - Non-Targeted Areas: $102,267.90
    - Targeted Areas: $119,312.55

**All Other Counties**
- **Non-Targeted Areas**
  - Targeted Areas: $87,600.00
    - Non-Targeted Areas: $88,240.00
    - Targeted Areas: $96,457.00
  - Targeted Areas: $87,930.00
    - Non-Targeted Areas: $90,154.60
    - Targeted Areas: $100,216.00
- **Targeted Areas**
  - Non-Targeted Areas: $90,216.00
    - Targeted Areas: $105,252.00

**Based upon HUD Estimated Median Family Incomes for FY 2010**