



## Agricultural Worker Housing Tax Credit (AWHTC)

### About the Program

Operated by Oregon Housing and Community Services (OHCS), the Agriculture Workforce Housing Tax Credit (AWHTC) Program is designed to give a state income tax credit to developers who incur costs to construct, install, acquire, or rehabilitate agriculture workforce housing. The tax credit may be taken on 50% of the eligible costs actually paid or incurred to complete a farmworker housing project. One-hundred percent of the credit may be transferred to a *contributor* of the project.

### Eligibility

Program tax credits may be awarded to those who properly apply for and are granted a reservation of tax credits through this program's application process, and who:

1. Pay or incur costs for the construction, rehabilitation, or installation of agriculture workforce housing,
2. Are registered to do business in the State of Oregon, and
3. Maintain all Program compliance criteria and restrictions listed in statute, administrative rule, and herein for each of the 10 years the project is placed in service

Applicants can apply for AWHTC Program tax credits in an amount equal to up to half of their *Eligible Costs* for installation of agriculture workforce housing.

To qualify as an *Agricultural Worker*, tenants may work part of the year as an agricultural worker and have other non-agricultural-related work other parts of the year. One family member in the housing unit must be an agricultural worker either seasonally or year-round. Any other family members are not required to be agricultural workers.

Owners or operators of the applying entity (individual farm owners, corporate shareholders, and partners) and their relatives are specifically excluded from the definition of Agricultural Worker for the purposes of the AWHTC Program. The *On-Farm* housing cannot be rented to non-agricultural workers, even during off-season times. While the housing can be vacant for part of the year and still qualify, the housing cannot be occupied for any part of the year by anyone other than qualifying agricultural workers and their immediate families.

### Application Process

The AWHTC application can be found on the [OHCS website](#). For more information and to apply, contact Martin Jarvis at [martin.jarvis@hcs.oregon.gov](mailto:martin.jarvis@hcs.oregon.gov).

Applications for the 2026 cycle can be submitted until September 20, 2026 by 4:00pm PST.

For help getting started, you can contact the Tillamook County Housing Coordinator at 503-842-3408.

## **Agricultural Worker Housing Tax Credit Glossary of Terms**

- **Agricultural worker** means any person who, for an agreed remuneration or rate of pay, performs temporary or permanent labor for another in the:
  - Production of agricultural or aquacultural crops or products,
  - Handling of agricultural or aquacultural crops or products in an unprocessed stage,
  - Processing of agricultural or aquacultural crops or products,
  - Planting, cultivating, or harvesting of seasonal agricultural crops, or
  - Forestation or reforestation of lands, including but not limited to the planting, transplanting, tubing, pre-commercial thinning and thinning of trees and seedlings, the clearing, piling, and disposal of brush and slash and other related activities
- **Contributor** means a person:
  - That acquired, constructed, manufactured, or installed agriculture workforce housing or contributed money to finance an agriculture workforce housing project, or
  - That has purchased or otherwise received via transfer a credit as provided in ORS 315.169
  - Sometimes referred to as a Co-Applicant when included on application as a contributor.
- **Eligible Costs** are Project costs incurred by the applicant to create eligible agriculture workforce housing. Eligible costs include acquisition costs, finance costs, construction costs, excavation costs, installation costs, and permit costs; and excludes land costs. To be eligible, costs incurred prior to application submission must have occurred within 6 months of OHCS receiving an AWHTC application.
- **On-Farm Project** is a housing project that is physically located on land that is zoned for farm use. In 2025, housing proposed for locations other than agricultural land owned or controlled by the applicant will not be eligible for the On-Farm Set-Aside.