

Housing for Displaced Residents of Hurricane Harvey

On August 25, 2017, President Trump declared Hurricane Harvey a major disaster. As of September 6, 2017, the Federal Emergency Management Agency (FEMA) designated 39 Texas counties as major disaster areas.

Under [Internal Revenue Procedure 2014-49](#), the IRS provides housing tax credit owners temporary relief from income requirements for individuals displaced by a major disaster. Households are eligible for emergency housing in Low Income Housing Tax Credit (LIHTC) properties if their principal residence was located in an area eligible for individual assistance. Owners and managers of Low Income Housing Tax Credit (LIHTC) properties who wish to provide temporary emergency housing to displaced residents must have written approval from the Nevada Housing Division. Review the list of eligible counties here: <https://www.fema.gov/disaster/4332>.

Owners who would like to provide emergency temporary housing must complete the Owner Request to Provide Emergency Housing form attached here and located on our website under LIHTC Compliance.

Unless your written policies and procedures provide a preference for households displaced by presidentially declared disasters, you may not skip over households on your waiting list to provide emergency housing. Likewise, you may not displace existing households in order to provide emergency housing.

Owners that are approved to provide emergency housing must use the attached Displaced Household Certification for each displaced household. (Also located on our website under LIHTC Compliance.

Units leased as emergency housing are subject to the program rent limits. The Internal Revenue Procedure 2014-49 allows units to be used on a transient basis and relieves the owner and household from providing evidence of income eligibility. The emergency relief period ends August 25, 2018. After this date, displaced households that cannot document eligibility for the LIHTC program cannot occupy program units.

Please review Revenue Procedure 2014-49 carefully and in its entirety to avoid noncompliance. If you have any questions, please contact Denise Cox at dcox@housing.nv.gov.

The above named Owner, by and through its duly authorized representative hereby certifies, in relation to this request, that:

1. Temporary housing relief will be extended only to eligible Displaced Individuals.
2. The rents charged to Displaced Individuals will not exceed the maximum gross rent under IRC §42
3. No existing tenants in occupied low-income units will be evicted or have their tenancy terminated as a result of efforts to provide temporary housing for displaced individuals.
4. The temporary housing period ends _____ (12 months from _____, when the President declared the Major Disaster).
5. Any tenants wishing to remain in unit(s) past _____, the end of the temporary housing period, will be fully certified under all applicable IRC §42 requirements.
6. It is understood that Form(s) 8823 will be filed with a finding of 11a “Household Income Above Income Limit Upon Initial Occupancy” for any households that is not certified as eligible under IRC §42 at the end of the temporary housing period.
7. Except as expressly provided in IRS Revenue Procedure 2014-49, the Project meets all other rules and requirements of IRC §42.

This certification is made by the Development Owner and is signed by a duly authorized representative of the Development Owner, who is so authorized by reason of his/her position as the:

[Redacted]

All the foregoing statements, as well as the date, signature and identifying information of the signer and the Development Owner that follows are **HEREBY CERTIFIED** as true and accurate this [Redacted] day of [Redacted], 20[Redacted].

Development Owner: [Redacted]

By: Signature: [Redacted]

Print Name: [Redacted]

Title: [Redacted]

NEVADA HOUSING DIVISION



Displaced Household Certification

I, _____, XXX - XXX - _____ (representing the “eligible household”), applying for temporary housing assistance at _____ on _____ due to _____ (the “Major Disaster”), which affected my residence at _____, hereby certify that:

1. My household was displaced as a result of the Major Disaster listed above.
2. The affected address listed above is/was my primary place of residence.
3. The affected address is located in a city, county, or local jurisdiction that is covered by the President’s declaration of the Major Disaster and that is designated as eligible for Individual Assistance from FEMA because of the Major Disaster.
4. I understand that the housing assistance being offered to me is temporary and will end no later than _____ (12 months from _____, when the President declared the Major Disaster).
5. I understand that if my household chooses to remain in the unit after _____, the end of temporary housing assistance period, that all household members will be expected to be certified as eligible under the Low Income Housing Tax Credit program and/or the Tax Exempt Bond program and, that if my household is not eligible, I will promptly vacate the unit.

Under penalty of perjury, I certify that the information presented in this certification is true and accurate to the best of my knowledge. The undersigned further understand(s) that providing false representations herein constitutes an act of fraud. False, misleading or incomplete information may result in termination of tenancy.

All the foregoing statements, as well as the date, signature and identifying information of the signer and the Management Agent that follows are HEREBY CERTIFIED as true and accurate this _____ day of _____, 20____.

Management Agent: _____

By: Signature: _____

Print Name: _____

Household Unit to be occupied: _____

For Management Use:

Date Occupancy Began: _____

Date Occupancy Actually Ended: _____