

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.