Emergency Housing Relief

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Rev. Proc. 2007-54

ADFA Requirements to Provide Emergency Housing Relief

Refer to the Rev. Proc. 2007-54 Section (11) for detailed requirements for the following areas:

- ADFA’s authorization to approve Temporary Housing Relief
- Requirements for the Owner
- Self-Certification requirements
- Record Keeping
- Rent Restrictions
- Protection of Existing Tenants
- Non-transient use requirement shall not apply

ADFA will require that Owners will provide the following:

- Rules and Regulations executed by the assisted families that coincide with the Lease in order to enforce the requirements of the Emergency Housing Relief.
- Record Keeping – ADFA will require a report of all displaced families. The report must include the date the families began and ceased temporary occupancy. The report must be submitted at the end of the 4 month expiration period.

Below: Section 11 Emergency Housing Relief

Self-Certification for Emergency Housing Relief form can be obtained from ADFA’s web site, by going to (Publications and Forms under Compliance)
SECTION 11. EMERGENCY HOUSING RELIEF

.01 Approval of Housing Credit Agency. Without prior authorization from the Service, an Agency may permit some or all Owners within the Agency’s jurisdiction to provide temporary emergency housing after a major disaster to displaced low-income individuals that were living within the Agency’s jurisdiction at the time of the major disaster. Prior to housing any displaced low-income individuals, the Owner must obtain written approval from the Agency to participate in temporary emergency housing relief. For this purpose, temporary emergency housing means housing displaced low-income individuals for a period not to exceed 4 months beyond the date of the President’s major disaster declaration. An individual is a displaced individual if the individual was displaced from his/her principal place of residence as a result of a major disaster and the principal place of residence is in a city, county, or other local jurisdiction designated for Individual Assistance by FEMA as a result of the major disaster.

.02 Requirements for Owner. The temporary housing of displaced low-income individuals in low-income units without meeting the documentation requirements of § 1.42-5(b)(1)(vii) will not cause the building to suffer a reduction in qualified basis that would cause the recapture of low-income housing credits, provided the owner ensures the following requirements are met:

(1) Temporary Self-Certification of Income Requirements. An Owner may rely on a displaced low-income individual’s self-certification of income eligibility signed under penalties of perjury in applying for temporary tenancy in the building as a result of a major disaster declaration as defined in section 4 of this revenue procedure. The self-certification shall provide that such individual’s income will not exceed the applicable income limits of § 42 at the beginning of the individual’s tenancy. The self-certification shall not extend for more than 4 months beyond the date of the President’s major disaster declaration.

The self-certification may be relied on by the Owner for purposes of determining the building’s qualified basis under § 42(c)(1), and for purposes of satisfying the project’s 20-50 or 40-60 minimum set-aside requirement as elected by the Owner under § 42(g)(1). During the 4-month self-certification period, the self-certified tenant is deemed a qualified tenant. After the 4-month self-certification period, the Owner must obtain all required documentation required under § 42 to support the tenant’s continued status as a qualified low-income individual.

(2) Self-Certification of Status as Displaced Individual. An owner may rely on an individual’s certification signed under penalties of perjury that the individual was displaced from his/her principal place of residence as a result of a major disaster and the principal place of residence is in a city, county, or other local jurisdiction designated for Individual Assistance as a result of the major disaster.

(3) Recordkeeping. To comply with the requirements of § 1.42-5, Owners must maintain and certify certain information concerning each displaced low-income individual temporarily housed in the project, specifically: name, address of damaged residence, social security number, the temporary self-certification of income, and the self-certification of status as a displaced individual. The Owner must also maintain and report to the Agency at the end of the emergency housing period a list of the names of the displaced individuals, and the dates the displaced individuals began and ceased temporary occupancy. This information shall be provided to the Service upon request.
(4) Rent Restrictions. Rents for the low-income units housing displaced individuals must not exceed the existing rent-restricted rates for the low-income units established under § 42(g)(2).

(5) Protection of Existing Tenants. Existing tenants in occupied low-income units cannot be evicted or have their tenancy terminated as a result of efforts to provide temporary housing for displaced individuals.

(6) Suspension of Non-Transient Requirements. The non-transient use requirement of § 42(i)(3)(B)(i) shall not apply to any unit providing temporary housing to a displaced individual during the 4-month temporary emergency housing period described in this section 11 of this revenue procedure.