

To: LIHTC Development Owners and Managers Compliance Memorandum: 17-04

From: Jennifer Henderson, Director Date: September 26, 2017
Planning and Housing Development Division

Re: Housing Individuals and Families Displaced by Disasters

Housing Individuals and Families Displaced by Disasters in Texas and Florida

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

On Sept. 10, 2017, President Trump declared Hurricane Irma a major disaster and, as of Sept. 15, 2017, FEMA has designated 46 Florida counties as major disaster areas.

Under [Internal Revenue Procedure 2014-49](#), the Internal Revenue Service provides Low Income Housing Tax Credit (LIHTC) properties with temporary relief from income requirements when housing individuals and families displaced by a major disaster. These households qualify for emergency housing in LIHTC properties if their principal residence was located in an area eligible for Individual Assistance.

To determine if households applying for emergency housing may qualify, review the list of Designated Counties identified on FEMA's webpages:

[Texas Hurricane Harvey \(DR-4332\) Designated Counties \(Individual Assistance\)](#)

[Florida Hurricane Irma \(DR-4337\) Designated Counties \(Individual Assistance\)](#)

NDHFA's approval is required before assistance can be provided. If you are contacted by an impacted household, please contact the agency so that we can guide you through the emergency housing qualification process.

Inquiries and questions should be directed to me, Jennifer Henderson, at jhenderson@nd.gov, 701-328-8080 or 800-292-8621.