

M E M O R A N D U M



Notice to § 42 Development Owners Emergency Housing for Medical Personnel and Other Essential Workers

This NIFA Notice applies to Displaced Individuals as described below and to all § 42 buildings (including buildings financed with exempt facility bonds pursuant to § 142 of the Code) currently in the NIFA Low Income Housing Tax Credit (“LIHTC”) Program.

If individuals who are medical personnel or other essential workers (as defined [here](#)) provide services during the COVID-19 pandemic, then for purposes of providing emergency housing from April 1, 2020, to December 31, 2020, under Rev. Proc. 2014-49 or under Rev. Proc. 2014-50, the owners or others involved in low-income housing projects may treat these individuals as if they were “displaced individuals” and thus may provide emergency housing for these individuals pursuant to the provisions of the applicable revenue procedure.

Major Declaration Event #: FEMA-NE (DR-4521) Covers all 93 Nebraska Counties

Owners of LIHTC properties who wish to provide temporary emergency housing to Displaced Individuals must receive written approval from NIFA. For approval, an owner must complete and submit the *Owner Request to Provide Emergency Housing* form that is posted on NIFA's website.

Unless the written policies and procedures with respect to a specific § 42 project provide a preference for households displaced, the owner may not skip over households on your waiting list to provide emergency housing. Likewise, existing households may not be displaced in order to provide emergency housing to Displaced Individuals.

Owners that are approved to provide emergency housing must use the required forms for each Displaced Individual (or household). The following forms are posted on NIFA's website: *Affidavit of Displacement*, *Temporary Housing Lease Addendum*, and *Temporary Housing Self-Certification of Income*.

Note: Units leased as emergency housing are subject to the applicable LIHTC program rent limits. Rev. Proc. 2014-49 permits units to be used on a transient basis and relieves the owner and Displaced Individual from providing evidence of income eligibility.

The emergency relief period specified in this Notice ends on December 31, 2020. After this date, Displaced Individuals that are unable to document income eligibility in accordance with the LIHTC Program may not occupy LIHTC units.

To help our neighbors who have been displaced, please consider logging-in to the free resource <http://housing.ne.gov>. On this site, you can add or update your rental listing, so that people who may be displaced can contact you about available units.

Please review Rev. Proc. 2014-49 carefully and in its entirety to avoid noncompliance issues. If you have any questions, contact NIFA's Compliance staff at txcr.multifamily@nifa.org.

***This waiver of restrictions applies to the LIHTC and § 142 bond financing rules only. Developments financed with HOME, CDBG or other funds should contact the appropriate agency with respect to continuing requirements.**

September 1, 2020