LIHTC Tenant-Level Data Collection

TRACS Industry Meeting
October 22, 2008
Overview

1. Statutory Requirement to Collect Data
2. Implementation of Data Collection
   a) Regulation
   b) Collection Instrument
   c) OMB Clearance
3. Maintenance of Collected Data
4. Questions
Data Collection Requirement

- Section 2002 of Housing and Economic Recovery Act (HERA) of 2008 requires HUD to collect the following data for LIHTC tenants:
  - Race
  - Ethnicity
  - Family Composition
  - Age
  - Income
  - Use of Section 8 (or similar) Rental Assistance
  - Disability Status
  - Monthly Rental Payment
Implementation

- HUD will need to:
  1. Promulgate a rule to implement the data collection;
  2. Clear survey through OMB;
  3. Design and construct data repository system for tenant-level and project-level information.
Data Collection Instrument

- Start with NCSHA Best Practices TIC.
  - Includes much of required data:
    - Family Composition; Age; Income; and Monthly Rental Payment.

- Add other requirements from HERA:
  - Race; ethnicity; disability status; cross-reference codes for other rental assistance.

- Projects report data to LIHTC-allocating agencies, agencies transmit to HUD.
**Part V – Determination of Income Eligibility**

<table>
<thead>
<tr>
<th>TOTAL ANNUAL HOUSEHOLD INCOME FROM ALL SOURCES</th>
<th>RECERTIFICATION ONLY</th>
</tr>
</thead>
<tbody>
<tr>
<td>From row (1) on page 1</td>
<td>Household Income Under 140% of</td>
</tr>
<tr>
<td>Current Income Limit per Family Size</td>
<td>Current Income Limit 140% of</td>
</tr>
<tr>
<td>Household Income at Move-in:</td>
<td>Household income needed 140% at</td>
</tr>
<tr>
<td></td>
<td>recertification:</td>
</tr>
<tr>
<td></td>
<td>Yes</td>
</tr>
</tbody>
</table>

**Part VI – Rent**

- Tenant Paid Rent
- Utility Allowance
- Base Rent:
- Other non-essential charges:
- Gross Rent Per Unit:
- Unit Move-In/Update or Other Non-Essential Charges:
- Minimum Rent Limit for this cycle:

**Part VII – Student Status**

- Are all occupants full-time students?
  - [ ] Yes
  - [ ] No
  - If yes, enter student verification (also attach documentation): 

**Part VIII – Program Type**

- Tax Credit:
- HOME:
- Tax Exempt:
- AMD:
- Other:

**Signature of Owner/Representative**

Based on the requirements herein and upon the good and honest manner required to be maintained, the undersigned, upon taking the Tenant Income Certification known eligible under the provisions of Sections C of the Internal Revenue Code, as amended, and the Land Use Reclamation Agreement (if applicable), do hereby certify this report.

**Signature of Owner/Representative**

[Date]

Tenant Income Certification (September 2009)
HUD Maintenance of Data

- HUD will house the data in a system similar to TRACS.
- The tenant and project data would be maintained in a parallel system.
Remaining Questions

1. Frequency of Reporting:
   - Statute requires reporting to Congress “not less than annually”.
   - Section 3010 of HERA states income certification not required for a project if no new tenants in non-income restricted units. (100% of units reserved for low-income tenants.)

2. Other Issues?