

# Owner's Request to provide Emergency Housing Relief



**NOTE: These Revenue Procedures apply only to those properties participating in the Low Income Housing Tax Credits and/or Tax Exempt Bond Programs. It does not apply to any property that has HOME, Housing Trust Fund or NSP funding**

\_\_\_\_\_ (the "Owner"), by and through its duly authorized representative identified below, hereby requests permission from SC Housing to provide emergency housing to Displaced Individuals as defined and specified under [IRS Revenue Procedure 2014-49](#) and [2014-50](#) and in relation to the Presidential declaration of \_\_\_\_\_ as a Major Disaster on \_\_\_\_\_.

Such permission is requested for all of the following Developments:

Project Number	Property Name	City

*(Additional sheets may be attached if necessary)*

The above named Owner, by and through its duly authorized representative hereby certifies, in relation to this request, that:

1. Temporary housing relief will be extended only to eligible Displaced Individuals.
2. The rents charged to Displaced Individuals will not exceed the maximum gross rent under IRC §42.
3. No existing tenants in occupied low-income units will be evicted or have their tenancy terminated as a result of efforts to provide temporary housing for displaced individuals.
4. The temporary housing period ends \_\_\_\_\_ (12 months from \_\_\_\_\_, when the President declared the Major Disaster).
5. Any tenants wishing to remain in unit(s) past \_\_\_\_\_, the end of the temporary housing period, will be fully certified under all applicable IRC §42 and IRC §142 requirements.
6. It is understood that Form(s) 8823 will be filed with a finding of 11a "Household Income Above Income Limit Upon Initial Occupancy" for any households that is not certified as eligible under IRC §42 and IRC §142 at the end of the temporary housing period.
7. Except as expressly provided in IRS Revenue Procedure 2014-50, the Project meets all other rules and requirements of IRC §42 and IRC §142.

This certification is made by the Owner and is signed by a duly authorized representative of the Owner, who is so authorized by reason of his/her position as the:

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All the foregoing statements, as well as the date, signature and identifying information of the signer and the Development Owner that follows are **hereby certified** as true and accurate this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

By: Signature: \_\_\_\_\_  
 Print Name: \_\_\_\_\_  
 Title: \_\_\_\_\_

