

NAHMA LIHTC Update: HUD Issues Report on Tax Credit Tenant Data

Dear NAHMA Member,

On March 25, HUD issued a report on the demographic and economic data on tenants living in Low-Income Housing Tax Credit (LIHTC) units. This report, entitled *Understanding Whom the LIHTC Program Serves: Tenants in LIHTC Units as of December 31, 2012* uses data from state agencies administering the LIHTC; Congress mandated the collection and publication of this data when it passed the Housing and Economic Recovery Act (HERA) of 2008.

The report provides information and summary tables about the income, race, ethnicity, family composition, age, rental assistance usage, disability status, and rent burden of tenants living in LIHTC properties as of the end of 2013. While the report presents valuable information on LIHTC tenants, it does note that their findings are not exhaustive: HERA requires the collection and submission of new data, requiring new collection efforts and creating additional burden on states. Many states were unable to submit complete information for all active properties due to the inability to convert or hand-enter information originally collected in hard copy into reporting systems in the time required, lack of annual income recertifications of tenants in 100 percent low-income properties and limited information on the tenants in some properties in their extended use periods. Still, each table in the report is structured to provide the information needed to make informed decisions about where the coverage and data are best, both in terms of which states and which variables.

According to the report, 34,807 properties are reported as active in the LIHTC Program. Through the tenant data collection, state HFAs submitted information for 24,008 properties. Approximately 48 percent of tenant households were extremely low-income, earning 30 percent or less of area median income (AMI), and 34 percent of households were very low-income, earning between 30 and 50 percent of AMI. More than half of tenants (55.6 percent) paid 30 percent or less of their income towards rent.

The full report is available [here](#)

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