

Data on Tenants in LIHTC Units as of December 31, 2013



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I. Introduction

In 2008, Congress passed the Housing and Economic Recovery Act (HERA), requiring each state housing finance agency (HFA) that administers the low-income housing tax credit (LIHTC) to submit certain demographic and economic information on tenants in LIHTC units to the U.S. Department of Housing and Urban Development (HUD) according to standards determined by the Secretary of HUD. HERA specifically requires HFAs to submit to HUD information concerning race, ethnicity, family composition, age, income, use of rental assistance, disability status, and monthly rental payments of households residing in LIHTC properties. This report represents the second annual data release of information collected under this mandate. Detailed background of this data collection and a summary of LIHTC tenants as of December 31, 2012, are available in the report *Understanding Whom the LIHTC Program Serves: Tenants in LIHTC Units as of December 31, 2012*, which is available on huduser.gov.

Most of the information presented in this document was collected by the administering state HFAs as part of program compliance enforcement. Although tenant income and rent information are collected in accordance with specific program rules, some states have not fully adopted HUD's standards for collecting demographic information. Thus, although income and rent information were collected across states using fairly uniform standards and definitions, the demographic information was not standardized and, in some states, not collected at all.

Finally, HUD's responsibility in administering LIHTCs is strictly limited to the designation of Difficult Development Areas, or DDAs, and Qualified Census Tracts, or QCTs. HUD is not involved in the compliance of LIHTC properties unless HUD subsidies are present. HUD's collection of tenant data, although required by statute, is not used in program administration.

This report represents the second public release of information under the HERA mandate. Although the information reported here is not inclusive of all tenants served by LIHTCs, HUD believes it provides a useful picture of the program's beneficiaries. The information presented within was received by HUD in the fall of 2014 and includes tenants in LIHTC units as of December 31, 2013. Table 1 highlights the differences between the 2012 and 2013 data submissions. Tables 2 and 3 provide an assessment of property, unit, and tenant coverage by state, indicating completeness across the reporting categories. The remaining tables present the information as required by HERA with additional information on completeness as warranted.

II. Comparison of 2012 and 2013 Data Submissions

Table 1 provides a comparison of HUD's 2012 and 2013 property and tenant data to provide a basic understanding of how the data presented in this report compare with data in the previous report. The 2012 data presented in table 1 are identical to those reported in *Understanding Whom the LIHTC Program Serves: Tenants in LIHTC Units as of December 31, 2012*, and do *not* include updated information on properties placed in service prior to 2013 that was reported with the 2013 LIHTC properties placed in service (PIS) data collection.¹ The changes between 2012 and 2013 all represent *net* changes in either total properties or total units.

In aggregate, there was a net increase of 481 active properties containing 125,876 units in HUD's 2013 LIHTC PIS database compared with the 2012 version. The highlighted rows in the first four columns indicate states whose total property counts are lower in the 2013 data than in the 2012 data. These decreases solely reflect an effort to improve identification of properties that are no longer monitored for LIHTC compliance. Thus, these decreases indicate an improvement in data quality and better facilitate data matching. For several states, however, large decreases in the number of tenants reported offset the improvement in matching, which is shown in table 2.

For the HERA-mandated tenant data, a net additional 153,870 units were reported in the 2013 data compared with the 2012 data. The increase reflects both an increase in the stock of LIHTC units, i.e. those placed in service in 2013, and newly reported information on units not submitted in the previous collection. This increase is also boosted by the reporting for the first time of units in the District of Columbia, New Mexico, and one of New York City's allocating agencies, the New York City Housing Development Corporation (HDC). The highlighted rows in the last four columns indicate states whose total unit counts are lower in the 2013 HERA data than in the 2012 data.

¹ HFAs reported 1,456 LIHTC properties placed in service prior to 2013 with the 2013 properties. Most of these newly reported properties were placed in service in 2012 (691) or 2011 (522).

Table 1. Comparison of 2012 and 2013 LIHTC Data Submissions

State	LIHTC Properties PIS Database						LIHTC HERA-Mandated Tenant Submission					
	2012 Data		2013 Data		Difference 2012–2013		2012 Data		2013 Data		Difference 2012–2013	
	Properties	Units	Properties	Units	Properties	Units	Properties	Units	Properties	Units	Properties	Units
Alabama	705	35,936	709	36,208	4	272	355	11,651	325	13,452	- 30	1,801
Alaska	90	3,469	90	3,469	0	0	19	704	44	1,773	25	1,069
Arizona	373	28,192	376	28,653	3	461	295	21,984	341	26,450	46	4,466
Arkansas	607	28,444	578	28,447	- 29	3	396	17,284	389	17,084	- 7	- 200
California	3,018	240,434	3,313	263,806	295	23,372	2,666	204,956	2,831	224,698	165	19,742
Colorado	444	28,549	454	29,556	10	1,007	402	23,605	472	30,086	70	6,481
Connecticut	307	18,028	307	18,029	0	1	235	13,536	222	15,174	- 13	1,638
Delaware	123	7,147	137	7,900	14	753	115	6,349	124	6,825	9	476
District of Columbia	124	17,850	134	17,888	10	38	Not Reported		151	15,048	2012 Not Reported	
Florida	1,068	148,304	1,265	177,304	197	29,000	964	144,398	998	147,269	34	2,871
Georgia	1,018	95,050	991	93,950	- 27	- 1,100	689	52,474	643	50,232	- 46	- 2,242
Guam	5	433	5	433	0	0	5	433	5	433	0	0
Hawaii	72	6,490	74	6,727	2	237	72	6,330	77	6,730	5	400
Idaho	189	7,698	201	8,402	12	704	215	8,443	214	8,166	- 1	- 277
Illinois ^a	1,197	75,150	1,301	84,418	104	9,268	515	25,342	286	17,813	- 229	- 7,529
Indiana	578	37,792	748	46,354	170	8,562	442	13,258	496	45,796	54	32,538
Iowa	594	21,641	615	22,850	21	1,209	469	17,498	468	17,374	- 1	- 124
Kansas	604	28,175	496	23,627	- 108	- 4,548	467	21,052	474	20,711	7	- 341
Kentucky	736	24,203	726	23,658	- 10	- 545	562	20,750	478	12,081	- 84	- 8,669
Louisiana	1,049	56,693	885	48,742	- 164	- 7,951	432	20,352	355	17,922	- 77	- 2,430
Maine	187	6,306	197	6,673	10	367	122	4,720	167	6,142	45	1,422
Maryland	694	59,832	369	35,201	- 325	- 24,631	454	34,735	414	35,392	- 40	657
Massachusetts	750	50,774	734	49,868	- 16	- 906	580	39,917	609	43,062	29	3,145
Michigan	1,274	70,000	1,302	72,690	28	2,690	1,008	62,276	1,027	63,250	19	974
Minnesota	626	27,500	808	36,815	182	9,315	378	16,159	689	33,313	311	17,154
Mississippi	572	31,585	580	32,105	8	520	512	27,450	529	27,567	17	117
Missouri	1,561	53,680	919	43,314	- 642	- 10,366	946	44,106	916	41,525	- 30	- 2,581
Montana	210	6,047	210	6,058	0	11	175	5,227	182	5,313	7	86
Nebraska	239	6,970	330	10,858	91	3,888	317	10,413	329	10,978	12	565
Nevada	206	20,207	184	19,247	- 22	- 960	208	22,125	215	24,182	7	2,057
New Hampshire	183	6,648	177	6,484	- 6	- 164	157	5,040	163	5,181	6	141
New Jersey	671	43,815	631	46,065	- 40	2,250	461	33,128	462	31,835	1	- 1,293
New Mexico	229	12,686	334	22,423	105	9,737	Not Reported		209	14,115	2012 Not Reported	
New York ^a	2,459	128,433	2,724	170,626	265	42,193	1,017	64,329	1,320	106,092	303	41,763
North Carolina	1,294	52,474	1,375	57,352	81	4,878	938	48,410	906	48,506	- 32	96
North Dakota	171	5,198	171	5,167	0	- 31	162	4,886	168	5,092	6	206
Ohio	1,081	75,170	1,419	92,047	338	16,877	794	56,831	595	36,776	- 199	- 20,055
Oklahoma	460	22,970	475	23,537	15	567	378	18,371	391	18,247	13	- 124
Oregon	536	30,942	543	31,505	7	563	35	800	153	7,147	118	6,347
Pennsylvania	858	34,298	817	31,936	- 41	- 2,362	987	45,231	947	43,926	- 40	- 1,305
Puerto Rico	200	17,598	204	18,047	4	449	175	14,741	182	15,804	7	1,063
Rhode Island	187	10,958	161	10,297	- 26	- 661	164	10,007	168	10,355	4	348
South Carolina	698	33,916	537	29,363	- 161	- 4,553	358	15,452	478	23,121	120	7,669
South Dakota	202	6,991	160	5,862	- 42	- 1,129	181	6,550	150	5,087	- 31	- 1,463
Tennessee	909	53,477	925	53,925	16	448	427	34,032	478	36,822	51	2,790
Texas	1,860	176,720	1,967	187,151	107	10,431	1,488	170,443	1,483	170,555	- 5	112
Utah	370	19,122	366	19,050	- 4	- 72	319	15,392	304	15,551	- 15	159
Vermont	241	5,277	245	5,340	4	63	232	5,442	237	5,591	5	149
U.S. Virgin Islands	24	1,324	24	1,363	0	39	22	1,011	23	1,072	1	61
Virginia	827	71,995	873	76,800	46	4,805	846	73,838	866	74,035	20	197
Washington	996	68,139	1,006	69,070	10	931	67	23,552	760	36,387	693	12,835
West Virginia	267	10,725	232	10,660	- 35	- 65	234	9,947	229	10,428	- 5	481
Wisconsin	766	24,326	795	24,705	29	379	462	20,659	450	21,038	- 12	379
Wyoming	98	4,360	89	3,992	- 9	- 368	89	2,751	85	3,636	- 4	885
Total	34,807	2,160,141	35,288	2,286,017	481	125,876	24,008	1,578,370	25,677	1,732,240	1,669	153,870

HERA = Housing and Economic Recovery Act. LIHTC = low-income housing tax credit. PIS = LIHTC properties placed in service database.

Note: The 2012 data are identical to those reported in *Understanding Whom the LIHTC Program Serves: Tenants in LIHTC Units as of December 31, 2012*, and do not include information on properties placed in service prior to 2013 that was reported with the 2013 PIS data collection.

^a 2012 totals do not include tenant data from Illinois' suballocator, the Chicago Department of Planning and Development, or either of New York City's two suballocators, the New York City Housing Development Corporation or Department of Housing Preservation & Development (HPD). 2013 totals do not include tenant data from the Chicago Department of Planning and Development or the New York City HPD.

Table 2. Number and Percentage of Properties Matched Between Property and Tenant Databases

State	2013 LIHTC Properties PIS Database				2013 LIHTC HERA-Mandated Tenant Submission			
	All Active Properties	All Active Units	Properties Matched to HERA (%)	Units in Matched Properties (%)	All Active Properties	All Active Units	Properties Matched to PIS (%)	Units in Matched Properties (%)
Alabama	709	36,208	38.6	41.4	325	13,452	95.4	94.8
Alaska	90	3,469	21.1	26.9	44	1,773	43.2	56.4
Arizona	376	28,653	84.0	84.6	341	26,450	92.7	94.2
Arkansas	578	28,447	64.2	61.0	389	17,084	92.0	91.1
California	3,313	263,806	72.6	72.7	2,831	224,698	84.0	82.7
Colorado	454	29,556	85.0	84.5	472	30,086	81.4	80.0
Connecticut	307	18,029	55.0	67.4	222	15,174	74.8	74.3
Delaware	137	7,900	78.1	80.7	124	6,825	90.3	92.7
District of Columbia	134	17,888	44.0	47.5	151	15,048	58.3	53.8
Florida	1,265	177,304	78.2	84.5	998	147,269	95.5	97.5
Georgia	991	93,950	52.7	60.3	643	50,232	91.6	91.6
Guam	5	433	100.0	100.0	5	433	100.0	100.0
Hawaii	74	6,727	86.5	82.0	77	6,730	83.1	79.9
Idaho	201	8,402	86.1	84.2	214	8,166	85.0	87.2
Illinois ^a	1,301	84,418	20.9	24.7	286	17,813	92.0	93.2
Indiana	748	46,354	46.8	47.4	496	45,796	78.4	78.0
Iowa	615	22,850	66.3	72.1	468	17,374	88.0	88.6
Kansas	496	23,627	96.8	96.7	474	20,711	96.8	96.3
Kentucky	726	23,658	63.5	72.9	478	12,081	94.8	96.0
Louisiana	885	48,742	36.8	41.7	355	17,922	88.2	88.1
Maine	197	6,673	79.7	88.2	167	6,142	93.4	95.2
Maryland	369	35,201	73.7	68.1	414	35,392	66.7	68.4
Massachusetts	734	49,868	60.5	65.4	609	43,062	71.8	72.8
Michigan	1,302	72,690	66.7	74.3	1,027	63,250	83.0	82.3
Minnesota	808	36,815	62.9	63.1	689	33,313	70.1	68.5
Mississippi	580	32,105	87.1	90.5	529	27,567	95.1	95.9
Missouri	919	43,314	74.1	78.5	916	41,525	74.3	67.8
Montana	210	6,058	82.9	90.4	182	5,313	94.5	96.2
Nebraska	330	10,858	90.9	93.5	329	10,978	90.9	91.1
Nevada	184	19,247	79.9	82.3	215	24,182	67.9	69.0
New Hampshire	177	6,484	50.8	53.6	163	5,181	55.2	60.0
New Jersey	631	46,065	32.5	35.6	462	31,835	44.4	44.7
New Mexico	334	22,423	59.9	70.7	209	14,115	87.1	90.4
New York ^a	2,724	170,626	34.1	47.2	1,320	106,092	67.3	67.3
North Carolina	1,375	57,352	66.5	84.5	906	48,506	98.3	98.8
North Dakota	171	5,167	88.3	90.5	168	5,092	89.9	90.3
Ohio	1,419	92,047	37.1	36.6	595	36,776	89.4	90.1
Oklahoma	475	23,537	56.8	51.7	391	18,247	68.3	63.7
Oregon	543	31,505	22.5	20.8	153	7,147	79.7	78.6
Pennsylvania	817	31,936	65.7	73.7	947	43,926	56.4	53.6
Puerto Rico	204	18,047	66.7	61.0	182	15,804	70.3	61.6
Rhode Island	161	10,297	98.8	98.9	168	10,355	97.0	97.2
South Carolina	537	29,363	72.4	69.6	478	23,121	80.5	79.5
South Dakota	160	5,862	84.4	83.6	150	5,087	88.7	87.4
Tennessee	925	53,925	54.1	74.9	478	36,822	100.0	100.0
Texas	1,967	187,151	50.1	58.5	1,483	170,555	64.9	61.3
Utah	366	19,050	76.8	81.2	304	15,551	93.1	94.0
Vermont	245	5,340	44.9	42.7	237	5,591	46.0	42.0
U.S. Virgin Islands	24	1,363	79.2	76.7	23	1,072	82.6	79.1
Virginia	873	76,800	73.8	72.4	866	74,035	74.0	72.8
Washington	1,006	69,070	75.3	3.5	760	36,387	11.7	4.7
West Virginia	232	10,660	81.9	80.1	229	10,428	83.0	80.0
Wisconsin	795	24,705	51.6	47.0	450	21,038	87.8	87.9
Wyoming	89	3,992	75.3	75.1	85	3,636	78.8	79.0
Total	35,288	2,286,017	59.3	62.0	25,677	1,732,240	78.4	77.7

HERA = Housing and Economic Recovery Act. LIHTC = low-income housing tax credit. PIS = LIHTC properties placed in service database.

Note: The PIS Properties Matched to HERA column is not consistent with the reported matching rate in the 2012 LIHTC data. The previous matching rate contained a calculation error, dividing the number of HERA properties by the number of matched PIS properties. In limited cases, this error led to an overestimate of matched properties because some multiphase properties were listed twice in the HERA data but once in the PIS data.

^a Does not include tenant data from Illinois' suballocator, the Chicago Department of Planning and Development, or the New York City HPD.

Table 3. Reported Number of Household Members Compared With Household Size at Certification

State	Household Size at Certification Not Reported (%)	Less Than Reported Household Size at Certification (%)	Equals Reported Household Size at Certification (%)	Greater Than Reported Household Size at Certification (%)	Total (%)
Alabama	0.0	3.6	91.1	5.3	100.0
Alaska ^a	100.0	<i>Data Not Reported</i>			
Arizona	0.0	0.0	99.6	0.4	100.0
Arkansas	0.0	0.0	99.4	0.6	100.0
California	3.3	0.6	95.9	0.2	100.0
Colorado	0.0	4.9	76.7	18.4	100.0
Connecticut ^a	99.7	0.0	0.3	0.0	100.0
Delaware	0.0	0.0	100.0	0.0	100.0
District of Columbia ^a	50.2	4.3	44.5	1.0	100.0
Florida ^b	5.1	63.0	32.0	0.0	100.0
Georgia	0.0	0.0	100.0	0.0	100.0
Guam	3.7	1.4	93.3	1.6	100.0
Hawaii ^a	97.5	0.0	2.4	0.1	100.0
Idaho	5.2	0.6	93.3	0.8	100.0
Illinois ^c	0.0	3.2	85.1	11.7	100.0
Indiana	0.0	3.0	56.6	40.3	100.0
Iowa	0.0	1.9	97.9	0.2	100.0
Kansas	0.0	0.0	100.0	0.0	100.0
Kentucky	10.2	2.3	85.7	1.8	100.0
Louisiana	0.0	1.0	98.6	0.4	100.0
Maine	0.0	0.0	99.6	0.4	100.0
Maryland ^a	99.6	0.0	0.4	0.0	100.0
Massachusetts ^a	100.0	<i>Data Not Reported</i>			
Michigan	0.0	0.5	98.9	0.6	100.0
Minnesota ^b	0.9	56.9	42.2	0.0	100.0
Mississippi	0.0	0.4	99.1	0.4	100.0
Missouri	0.0	0.7	99.0	0.3	100.0
Montana	4.3	0.0	95.5	0.2	100.0
Nebraska	5.8	1.1	92.7	0.4	100.0
Nevada	5.1	0.0	80.6	14.2	100.0
New Hampshire	0.0	0.0	99.5	0.4	100.0
New Jersey	0.0	0.0	100.0	0.0	100.0
New Mexico	0.1	3.0	96.4	0.5	100.0
New York ^c	6.6	18.4	74.5	0.5	100.0
North Carolina	5.1	28.1	66.8	0.0	100.0
North Dakota ^b	0.0	47.9	52.1	0.0	100.0
Ohio	6.0	0.2	41.4	52.3	100.0
Oklahoma	0.0	0.0	99.7	0.3	100.0
Oregon	0.0	0.0	99.8	0.2	100.0
Pennsylvania	0.3	0.0	94.9	4.7	100.0
Puerto Rico	0.0	0.0	99.8	0.2	100.0
Rhode Island	0.0	0.0	98.0	2.0	100.0
South Carolina	0.0	0.0	99.7	0.3	100.0
South Dakota	0.0	0.4	99.3	0.3	100.0
Tennessee	0.0	3.3	91.9	4.8	100.0
Texas ^b	0.2	61.7	38.2	0.0	100.0
Utah	0.0	3.4	94.6	2.0	100.0
Vermont	0.0	0.0	98.9	1.1	100.0
U.S. Virgin Islands ^a	100.0	<i>Data Not Reported</i>			
Virginia	0.0	0.0	99.5	0.5	100.0
Washington	0.0	2.4	97.6	0.0	100.0
West Virginia ^a	100.0	<i>Data Not Reported</i>			
Wisconsin	0.0	1.3	95.3	3.4	100.0
Wyoming	0.0	0.4	99.2	0.3	100.0
Total	8.8	15.2	72.7	3.3	100.0

^a Alaska, Connecticut, Hawaii, Maryland, Massachusetts, the Virgin Islands, and West Virginia did not report household size for all or nearly all households. The District of Columbia reported household size at certification for only one-half of its tenants.

^b Florida, Minnesota, North Dakota, and Texas provided information for only one household member.

^c Does not include tenant data from Illinois' sublocator, the Chicago Department of Planning and Development, or the New York City HPD.

Calculation note: In the previous report, the last three columns of this table summed to 100 percent. In table 3, all four columns sum to 100 percent.

III. Assessing Completeness of 2013 Tenant Data

LIHTCs are administered by 60 state-level and, in limited instances, substate allocating HFAs.² Several states separate administrative functions among multiple state agencies or local suballocators. The District of Columbia and the states of Massachusetts and New York separate functions related to the allocation of tax credits and the issuance of tax-exempt private activity bonds between two agencies. Compliance for all properties in the District of Columbia and Massachusetts, however, is conducted by a single agency in each state. Illinois, Minnesota, and New York allow local suballocators to award LIHTCs in certain cities or counties. The city of Chicago has authority to award credits and administer the program within city limits. New York City and several northern counties³ receive suballocations from New York State. Minnesota allows seven local governments⁴ to allocate tax credits, although the state reports the tenant and property data for the entire state.⁵

A. States Submitting Tenant Data

HUD requests tenant data and property characteristics from the 60 agencies that conduct program compliance (for simplicity, hereafter referred to as “states”). HFAs administering LIHTCs in the District of Columbia, New Mexico, and the cities of Chicago and New York did not submit 2012 tenant information. The 2013 data include, for the first time, data from the District of Columbia, New Mexico, and one of New York City’s suballocators, the New York City HDC. The Chicago Department of Planning and Development and the New York City Department of Housing Preservation & Development (HPD) did not submit 2013 data and, therefore, are not included in the following summary tables. The following sections explain how the submitted information may be incomplete for each of the states.

B. Properties in the Tenant Data

HUD’s collection of LIHTC tenant data applies to all active LIHTC properties, including those in the extended-use period. Many states, however, were unable to submit information for all active properties for several reasons. First, most states simplify or decrease the stringency of compliance rules after Year 15, which lessens or eliminates certain information otherwise collected for compliance. For example, annual income recertifications may no longer be required because the Next Available Unit Rule does not apply during the extended-use period. Thus, states may not have previously maintained compliance information for properties in the extended-use period. Second, some states previously accepted Tenant Income Certification (TIC) forms from smaller properties in hard copy as opposed to electronically because many of these properties are managed by independent owners who may not have the ability to

² This total includes the District of Columbia, Guam, Puerto Rico, and the U.S. Virgin Islands. Aside from its use of the Tax Credit Exchange Program, or TCEP, in 2009, American Samoa does not actively administer LIHTCs and is not counted here.

³ The Development Authority of the North Country administers the LIHTCs in Jefferson, Lewis, and St. Lawrence Counties, New York.

⁴ Dakota and Washington Counties and the cities of Duluth, Minneapolis, Rochester, Saint Cloud, and Saint Paul each receive a portion of the state allocation.

⁵ The suballocators in Minnesota monitor for compliance and report tenant and property data to the state HFA. Beginning in the fall of 2016, however, the suballocators will begin reporting directly to HUD.

submit electronically. Converting or hand-entering the information into electronic compliance and reporting systems requires considerable time, and some states were not able to complete this type of labor-intensive work. Third, HERA permits states to forgo annual income recertification of tenants if 100 percent of a building's units are income or rent restricted. Income information from tenants in these properties, therefore, may not be available or, if available, may not be current. To present an appropriate comparison, HUD's tabulation of income relies on incomes certified in 2012, 2013, or 2014.⁶

One method of assessing the completeness of each state's HERA-mandated tenant data is to compare the total number of properties the data contain with the number of properties reported to HUD through its LIHTC PIS data collection,⁷ summarized in table 2. The time period covered in HUD's PIS data collection is consistent with the tenant collection and currently includes properties placed in service through 2013. HUD's PIS database also has known undercounting, primarily for the most recently collected placed-in-service years.⁸ In addition, the PIS database also fails to correctly identify some properties that are no longer monitored for program compliance, which inflates the true number of properties in service. Hence, neither database is expected to be 100 percent complete and, from the data available to HUD, it is not possible to provide a definitive assessment of completeness based on one number. Rather, comparisons across the two sources of data suggest where issues of incomplete data, in either data source, may be larger.

Overall, 35,288 properties were reported as in service and monitored for LIHTC compliance in 2013. State HFAs, however, submitted tenant information for 25,677 properties.⁹ As expected, most states reported more properties in 2013, some with large increases. Alaska and Oregon both reported at least twice as many properties in their 2013 tenant data, and Minnesota nearly doubled its reporting. Several states reported fewer properties than in their previous submission, most notably Georgia, Illinois, Kentucky, Louisiana, Missouri, Ohio, Pennsylvania, and South Dakota. These changes are shown in table 1.

C. LIHTC Rent-Restricted Units

The HERA-mandated collection of LIHTC tenant data is intended to include all rent-restricted LIHTC units. Because HUD's PIS data include primarily only property address and, in only limited cases, building address, it is not possible to match actual units between the two data sets. Instead, table 2 sums the number of units from matched *properties* in the PIS database and reported units from matched *properties* in the tenant collection. Across all states, 2.286 million active LIHTC units are in HUD's PIS database. State HFAs, however, reported data on tenants in 1.732 million units through the HERA-mandated tenant submission to HUD. More than three-fourths (77.7 percent) of the units reported in the HERA data are in properties also in the PIS database.

⁶ Although HUD requested information for tenants as of December 31, 2013, some states provided the most recent income certification information, which was 2014.

⁷ HUD annually collects information on LIHTC properties placed in service during the previous calendar year. This information is available from <http://lihtc.huduser.org/>.

⁸ In addition to underreporting because of technicalities of determining placed-in-service status, several states (Alaska, Connecticut, Kentucky, Missouri, Nevada, and New Mexico) did not submit information in certain recent years. See the database at <http://lihtc.huduser.org/> for years of nonreporting.

⁹ Properties are identified in the tenant data based on property name, property identification number, city, and state.

Although information is submitted on a unit basis, the information in this report focuses primarily on households or individual members, such as heads of household. The difference between reported units and total number of households is the number of vacant units. The vacancy rate of reported units was approximately 5 percent.

The aggregate count of reported units increased to 1.732 million units compared with 1.578 million units in the 2012 data, reflecting better overall reporting.¹⁰ About 70,000 units of this increase were the first-time reporting from the District of Columbia, New Mexico, and the New York City HDC. Alaska, Indiana, Minnesota, Oregon, and Washington provided considerably more units in their submissions than for 2012. Several states, most notably Illinois, Kentucky, Ohio, and South Dakota, submitted fewer units than in their previous submissions. The decreases were generally due to fewer properties reported.

D. Household Members

Much of the information required by HERA focuses on households or individual household members. As required by HERA, HUD requests household-level information, such as rent and income, and individual member information, such as race, ethnicity, and disability status. In addition, HUD requests information on a household member's age and relationship to the head of the household, both of which can be used to determine household composition, which is a HERA-required reporting category. Four states (Florida, Minnesota, North Dakota, and Texas), however, provided data for only one member per household, usually reported as the head of the household.¹¹ In addition, not all states reported all certified household members when reporting on individual household members, which affects the extent to which their data can be used to report on all tenants versus all households. For some analyses, such as reporting household composition, this factor is difficult to assess in states with incomplete data on all household members. Hence, for tables presenting information on individuals as opposed to households, it is important to have some sense of the coverage of household members.

States do provide information on household size, which is used to determine the maximum applicable income limit during household income certification. When all household members are included, household size equals the number of household members for whom data are submitted. Table 3 compares household size at certification with the number of household members actually reported in the tenant data. The first column reports the share of households for which household size at certification was not reported; that is, households for which HUD is unable to determine whether all household members are included in the tenant data. Reporting of household size is quite complete overall; household size is missing in 8.8 percent of all reported households. With the exceptions of Alaska, Connecticut, Hawaii, Maryland, Massachusetts, the Virgin Islands, and West Virginia—which did not report household size for all or nearly all households—and Florida, Minnesota, North Dakota, and Texas—which provided information for only one household member per unit—this variable can be used to assess the completeness of household members in the tenant data. In addition, the District of Columbia reported this information for only one-half of its households.

¹⁰ This total includes both vacant and occupied units.

¹¹ The reporting of the head of household in LIHTC is merely for reference and is unrelated to status reported on individual income returns.

IV. Race and Ethnicity of Tenants

HUD's LIHTC Tenant Data Collection Form requests race according to standards set by the U.S. Office of Management and Budget and also used by HUD's rental assistance and multifamily housing programs. Although most of the information requested on the HUD LIHTC Tenant Data Collection Form is required and necessary for program compliance by the state HFAs, race and ethnicity are not. Before the HERA-mandated HUD collection, many states did not collect any race or ethnicity information, while others collected similar information using categories or standards different from those established by HUD. The incorporation, or modification, of race and ethnicity into states' TIC forms caused a delay in their ability to report this information to HUD. This delay was caused in part by the process of amending the state TIC forms to request this information but also by the need to collect this new information from all LIHTC tenants. Many states did not have this information already incorporated in their TIC forms, unlike compliance items such as income and rent.

Race and ethnicity are requested for each household member. As explained in the previous section, data submitted at the individual level suffer from underreporting of properties, units, and household members. Further, in accordance with fair housing laws, tenants are not required to report their race or ethnicity. Seven states—Alabama, Alaska, Illinois, Louisiana, New Jersey, New York, Ohio, and Oregon—submitted information for less than approximately one-third of their active LIHTC property stock. Totals for Illinois and New York are lower primarily because HUD did not receive information for LIHTC tenants monitored by the Chicago Department of Planning and Development or the New York City HPD, which account for a significant portion of unreported units for their respective states.

Among the households and units reported, many suffered from an underreporting of household members. Recall from table 3 that less than one-half of all states reported all members of each LIHTC household, and 12 states, highlighted in gray, submitted all household members for less than one-half of their *reported* occupied units. The underreporting of household members across states lead to the decision to include only tabulations of heads of household for race and ethnicity and for several other tabulations presented subsequently in this report.¹²

Table 4 shows the percentage of reported heads of household for whom race and ethnicity were submitted to HUD. The first column repeats the percentage of properties reported from table 2 to provide perspective on the completeness for the entire active LIHTC stock in each state.¹³ Four states, Florida, North Dakota, Texas, and Washington, did not provide race or ethnicity information for any heads of household.¹⁴ Two more states, Pennsylvania and Utah, reported race and ethnicity for less than 5 percent of occupied units. Kentucky was the only other state to report this information for less than approximately one-half of its reported households.

¹² Included in these tabulations are household members who are not reported as heads but are the only reported household members. Also, if a head of household is not indicated, the first member reported on the submitted form is included in these tabulations.

¹³ For example, although the Alaska HFC submitted both race and ethnicity data for 94.3 percent of reported heads of household, the tenant data for Alaska include only 21.1 percent of its LIHTC stock.

¹⁴ Texas collects race and ethnicity information according to different standards. For Texas state tabulations, see <http://www.tdhca.state.tx.us/housing-center/docs/13-HSR.pdf>.

Table 4. Race and Ethnicity of Heads of Household

State	Properties Reported (%)	Non-Hispanic						Hispanic (Any Race) (%)	Race or Ethnicity Not Reported (%)	Total (%)
		White Alone (%)	Black or African-American Alone (%)	Asian Alone (%)	American Indian and Alaska Native Alone (%)	Native Hawaiian and Other Pacific Islander Alone (%)	Other (Including Multiple Race) (%)			
Alabama	38.6	29.0	55.3	0.0	0.1	0.0	0.4	0.6	14.5	100.0
Alaska	21.1	47.2	10.2	8.9	19.7	4.1	0.0	4.2	5.7	100.0
Arizona	84.0	35.6	11.0	1.2	7.2	0.4	1.5	32.5	10.6	100.0
Arkansas	64.2	41.4	51.0	0.4	0.3	0.3	1.2	2.6	2.7	100.0
California	72.6	20.6	12.9	9.8	0.6	0.5	1.6	26.9	27.1	100.0
Colorado	85.0	33.9	9.7	2.1	0.8	0.2	1.9	20.0	31.4	100.0
Connecticut	55.0	29.3	23.7	0.5	0.4	0.2	1.7	25.3	18.9	100.0
Delaware	78.1	25.2	64.0	0.5	0.6	0.2	0.8	7.3	1.2	100.0
District of Columbia	44.0	1.1	61.9	0.3	0.1	0.0	0.4	3.2	33.0	100.0
Florida	78.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0
Georgia	52.7	16.0	65.4	1.4	0.1	0.1	1.4	2.6	13.0	100.0
Guam	100.0	5.5	1.4	24.0	0.2	63.7	0.2	0.2	4.6	100.0
Hawaii	86.5	16.1	1.5	32.2	0.5	26.2	5.2	7.6	10.7	100.0
Idaho	86.1	70.6	1.6	0.9	1.7	1.9	0.8	8.0	14.5	100.0
Illinois ^a	20.9	53.1	37.5	0.0	0.2	0.3	1.0	4.3	3.6	100.0
Indiana	46.8	47.5	39.5	0.0	0.3	0.2	1.1	0.8	10.7	100.0
Iowa	66.3	51.5	11.1	0.9	0.4	0.1	0.7	2.4	32.8	100.0
Kansas	96.8	54.5	19.1	0.6	0.5	0.1	2.2	2.7	20.2	100.0
Kentucky	63.5	28.6	16.6	0.1	0.1	0.0	0.4	0.2	53.9	100.0
Louisiana	36.8	11.2	65.7	0.2	0.2	0.0	4.4	1.3	17.0	100.0
Maine	79.7	76.2	7.0	0.7	0.8	0.1	3.5	1.5	10.1	100.0
Maryland	73.7	16.5	38.4	1.4	0.3	0.1	0.7	5.4	37.3	100.0
Massachusetts	60.5	28.1	16.7	5.5	0.3	0.1	1.5	24.4	23.4	100.0
Michigan	66.7	32.3	27.2	0.4	0.4	0.0	1.0	1.8	36.9	100.0
Minnesota	62.9	43.9	29.1	2.6	2.8	0.3	0.9	2.5	18.0	100.0
Mississippi	87.1	12.5	65.8	0.4	0.2	0.0	1.8	0.8	18.5	100.0
Missouri	74.1	48.5	33.6	0.4	0.2	0.1	1.5	2.0	13.6	100.0
Montana	82.9	71.0	0.8	0.3	9.3	0.2	2.0	2.6	13.9	100.0
Nebraska	90.9	42.7	13.9	0.4	0.8	0.1	1.3	3.8	37.0	100.0
Nevada	79.9	35.3	13.1	1.8	0.5	0.7	2.1	19.8	26.7	100.0
New Hampshire	50.8	68.1	3.2	0.6	0.3	0.0	13.8	4.4	9.6	100.0
New Jersey	32.5	22.5	34.7	1.0	0.2	0.1	0.9	8.0	32.7	100.0
New Mexico	59.9	21.3	3.2	0.6	7.6	0.1	7.4	42.0	17.7	100.0
New York ^a	34.1	18.4	28.5	2.2	0.3	0.1	0.4	18.5	31.7	100.0
North Carolina	66.5	26.5	49.9	0.5	0.8	0.3	0.0	3.2	18.7	100.0
North Dakota	88.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0
Ohio	37.1	37.8	43.2	0.4	0.2	0.1	0.1	1.8	16.4	100.0
Oklahoma	56.8	57.1	20.1	0.6	7.2	0.2	2.7	3.9	8.1	100.0
Oregon	22.5	49.2	6.2	1.0	1.1	0.3	1.8	7.8	32.7	100.0
Pennsylvania	65.7	0.0	0.0	0.0	0.0	0.0	0.0	4.8	95.2	100.0
Puerto Rico	66.7	0.2	0.0	0.0	0.0	0.0	0.2	82.3	17.2	100.0
Rhode Island	98.8	52.3	15.3	0.7	1.2	0.1	3.6	19.6	7.1	100.0
South Carolina	72.4	20.6	61.6	0.3	0.2	0.0	2.2	2.9	12.1	100.0
South Dakota	84.4	57.7	3.5	1.2	18.6	0.1	4.3	2.5	12.1	100.0
Tennessee	54.1	37.0	45.5	0.5	0.1	0.1	0.5	1.3	15.0	100.0
Texas	50.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0
Utah	76.8	0.8	0.0	0.0	0.0	0.0	0.1	0.2	98.9	100.0
Vermont	44.9	81.1	3.0	1.3	0.3	0.0	9.0	1.3	4.0	100.0
U.S. Virgin Islands	79.2	0.8	54.2	0.1	0.0	0.0	0.7	13.1	31.0	100.0
Virginia	73.8	22.9	47.5	2.2	0.4	0.1	4.4	8.2	14.4	100.0
Washington	75.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0
West Virginia	81.9	66.2	12.7	0.3	0.1	0.1	7.7	1.2	11.7	100.0
Wisconsin	51.6	51.8	24.2	0.9	1.6	0.1	1.0	4.3	16.1	100.0
Wyoming	75.3	60.1	4.1	0.6	2.0	0.2	1.5	7.6	23.9	100.0
Total	59.3	22.9	22.7	2.1	0.7	0.3	1.2	9.5	40.6	100.0

^a Does not include tenant data from Illinois' suballocator, the Chicago Department of Planning and Development, or the New York City HPD.

V. Disability Status

Tenant disability status is collected in accordance with the Fair Housing Act's definition of handicapped. A tenant's response, or nonresponse, does not affect the tenant's ability to claim disability benefits or to request handicapped-accessible features in the LIHTC unit. The Fair Housing Act defines a disability as a physical or mental impairment that substantially limits one or more major life activities, a record of such an impairment, or being regarded as having such an impairment. Definitions of physical and mental impairment are found in *24 CFR 100.201*. In compliance with the Fair Housing Act, tenants are not required to respond to this question.

Before the HERA data collection mandate, few states collected tenant disability status for the head of household or other household members. Thus, nearly all HFAs had to amend their TIC forms to request this information, which delayed their ability to report to HUD. Missing data or data coverage of disability status were similar to those for race and ethnicity, neither of which are used for programmatic purposes. Similar to all LIHTC tenant data, this information suffers from potential incomplete coverage of properties, units, and household members. As explained previously, data from seven states (Alaska, Illinois, Louisiana, New Jersey, New York, Ohio, and Oregon) covered a fairly small percentage of their active LIHTC properties. In addition, the reported information for some states did not contain all household members, further limiting HUD's ability to report disability status.

Table 5 provides household-level information on the presence of at least one disabled tenant per household. The first column, Properties Reported, repeats data from table 2. This column is included to enhance understanding of the coverage of properties in the state data. Florida, Minnesota, and North Dakota provided disability status for only the head of household. Further, Connecticut, Hawaii, and Maryland reported all household members for less than 3 percent of LIHTC households. Pennsylvania and Utah reported disability status for less than 10 percent of their reported households, and Texas did not report disability status for any household members.

Table 6 reports disability status at the individual household member level. The first column, Properties Reported, repeats data from table 2. The second column, All Household Members Reported, contains data from table 5. The last two columns present strictly individual-level information, beginning with the share of reported individuals in that state for whom disability status is reported. The underreporting mentioned previously for table 6 applies to table 5 as well and likely biases the estimate of disabled individuals downward from the actual percentage.

Table 5. LIHTC Households With Disabled Members

State	Properties Reported (%)	All Household Members Reported ^a (% Households)	Disability Status Reported for At Least One Member (% Households)	At Least One Member Reported as Disabled (% Households)
Alabama	38.6	91.1	100.0	8.6
Alaska	21.1	<i>Data Not Reported</i>	95.8	20.0
Arizona	84.0	99.6	100.0	9.8
Arkansas	64.2	99.4	100.0	10.5
California	72.6	95.9	92.4	11.3
Colorado	85.0	76.7	83.8	3.7
Connecticut ^b	55.0	0.3	96.0	8.5
Delaware	78.1	100.0	100.0	4.1
District of Columbia	44.0	44.5	43.9	7.4
Florida ^c	78.2	32.0	100.0	3.0
Georgia	52.7	100.0	100.0	1.8
Guam	100.0	93.3	95.8	1.2
Hawaii ^b	86.5	2.4	90.6	6.0
Idaho	86.1	93.3	96.6	24.8
Illinois ^d	20.9	85.1	100.0	2.9
Indiana	46.8	56.6	100.0	16.2
Iowa	66.3	97.9	85.0	9.6
Kansas	96.8	100.0	100.0	5.6
Kentucky	63.5	85.7	100.0	0.0
Louisiana	36.8	98.6	100.0	2.4
Maine	79.7	99.6	100.0	16.6
Maryland ^b	73.7	0.4	85.6	4.5
Massachusetts	60.5	<i>Data Not Reported</i>	93.8	11.4
Michigan	66.7	98.9	68.8	7.7
Minnesota ^c	62.9	42.2	86.8	6.8
Mississippi	87.1	99.1	87.3	7.4
Missouri	74.1	99.0	88.2	9.0
Montana	82.9	95.5	98.8	15.8
Nebraska	90.9	92.7	99.4	8.0
Nevada	79.9	80.6	89.7	9.7
New Hampshire	50.8	99.5	100.0	5.9
New Jersey	32.5	100.0	100.0	3.7
New Mexico	59.9	96.4	100.0	6.2
New York ^d	34.1	74.5	67.4	15.4
North Carolina	66.5	66.8	94.9	13.9
North Dakota ^c	88.3	52.1	57.0	0.0
Ohio	37.1	41.4	51.1	10.7
Oklahoma	56.8	99.7	91.5	8.1
Oregon	22.5	99.8	100.0	15.0
Pennsylvania ^e	65.7	94.9	9.0	9.8
Puerto Rico	66.7	99.8	100.0	5.9
Rhode Island	98.8	98.0	100.0	32.8
South Carolina	72.4	99.7	100.0	3.6
South Dakota	84.4	99.3	100.0	7.5
Tennessee	54.1	91.9	100.0	9.9
Texas ^c	50.1	38.2	0.0	0.0
Utah ^e	76.8	94.6	1.6	0.2
Vermont	44.9	98.9	100.0	17.3
U.S. Virgin Islands	79.2	<i>Data Not Reported</i>	67.8	0.8
Virginia	73.8	99.5	100.0	5.0
Washington	75.3	97.6	60.1	27.6
West Virginia	81.9	<i>Data Not Reported</i>	87.7	17.8
Wisconsin	51.6	95.3	84.3	11.2
Wyoming	75.3	99.2	93.2	12.7
Total	59.3	72.7	78.0	8.3

^a The percentage of occupied units in which reported household members equal reported household size at certification. HUD could not evaluate Alaska, Massachusetts, Virgin Islands, and West Virginia because household size at certification was not provided.

^b Connecticut, Hawaii, and Maryland reported all household members for less than 3 percent of LIHTC households.

^c Florida, Minnesota, North Dakota, and Texas provided disability status for only the head of household.

^d Does not include tenant data from Illinois' suballocator, the Chicago Department of , or the New York City HPD.

^e Pennsylvania and Utah reported disability status for less than 10 percent of reported households.

Table 6. Disability Status of Individual Household Members

State	Properties Reported (%)	All Household Members Reported ^a (% of Households)	Disability Status Is Reported (% of Individuals)	Reported as Disabled (% of Individuals)
Alabama	38.6	91.1	100.0	4.7
Alaska	21.1	<i>Data Not Reported</i>	97.3	9.5
Arizona	84.0	99.6	100.0	4.0
Arkansas	64.2	99.4	100.0	5.0
California	72.6	95.9	93.8	4.9
Colorado	85.0	76.7	85.5	1.6
Connecticut ^b	55.0	0.3	97.1	5.9
Delaware	78.1	100.0	100.0	2.0
District of Columbia	44.0	44.5	39.2	4.2
Florida ^c	78.2	32.0	100.0	3.0
Georgia	52.7	100.0	100.0	0.9
Guam	100.0	93.3	97.5	0.3
Hawaii ^b	86.5	2.4	94.2	3.2
Idaho	86.1	93.3	97.6	11.9
Illinois ^d	20.9	85.1	100.0	1.7
Indiana	46.8	56.6	100.0	5.2
Iowa	66.3	97.9	82.1	5.1
Kansas	96.8	100.0	100.0	2.9
Kentucky	63.5	85.7	100.0	0.0
Louisiana	36.8	98.6	100.0	1.1
Maine	79.7	99.6	100.0	8.5
Maryland ^b	73.7	0.4	89.7	2.9
Massachusetts	60.5	<i>Data Not Reported</i>	94.8	6.5
Michigan	66.7	98.9	66.3	4.3
Minnesota ^c	62.9	42.2	86.8	6.8
Mississippi	87.1	99.1	87.5	3.2
Missouri	74.1	99.0	87.7	5.0
Montana	82.9	95.5	98.8	8.8
Nebraska	90.9	92.7	98.8	4.0
Nevada	79.9	80.6	87.7	4.3
New Hampshire	50.8	99.5	100.0	2.8
New Jersey	32.5	100.0	100.0	2.0
New Mexico	59.9	96.4	100.0	2.8
New York ^d	34.1	74.5	75.6	10.0
North Carolina	66.5	66.8	97.2	7.5
North Dakota ^c	88.3	52.1	57.0	0.0
Ohio	37.1	41.4	22.0	3.5
Oklahoma	56.8	99.7	91.8	4.2
Oregon	22.5	99.8	100.0	6.9
Pennsylvania ^e	65.7	94.9	5.5	5.5
Puerto Rico	66.7	99.8	100.0	2.7
Rhode Island	98.8	98.0	100.0	18.9
South Carolina	72.4	99.7	100.0	1.7
South Dakota	84.4	99.3	100.0	3.2
Tennessee	54.1	91.9	100.0	4.7
Texas ^c	50.1	38.2	0.0	0.0
Utah ^e	76.8	94.6	1.8	0.1
Vermont	44.9	98.9	100.0	9.8
U.S. Virgin Islands	79.2	<i>Data Not Reported</i>	75.4	0.6
Virginia	73.8	99.5	100.0	2.4
Washington	75.3	97.6	57.3	13.3
West Virginia	81.9	<i>Data Not Reported</i>	91.7	11.6
Wisconsin	51.6	95.3	79.5	6.8
Wyoming	75.3	99.2	93.2	5.8
Total	59.3	72.7	81.2	4.5

^a The percentage of occupied units in which reported household members equal reported household size at certification. HUD could not evaluate Alaska, Massachusetts, Virgin Islands, and West Virginia because household size at certification was not provided.

^b Connecticut, Hawaii, and Maryland reported all household members for less than 3 percent of LIHTC households.

^c Florida, Minnesota, North Dakota, and Texas provided disability status for only the head of household.

^d Does not include tenant data from Illinois' suballocator, the Chicago Department of Planning and Development, or the New York City HPD.

^e Pennsylvania and Utah reported disability status for less than 10 percent of reported households.

Calculation note: Unlike in the previously reported LIHTC Households With Disabled Members table, units with missing disability status for household members are included in the denominator.

VI. Family Composition and Age

Many states use LIHTCs to address affordable housing shortages for families and seniors, specifically. Thus, family composition and age are reported together, highlighting households with children and elderly members, in table 7.

HUD determines family composition based on the age of household members and the relationship to the head of household. HUD's LIHTC Tenant Data Collection Form requests relationship to head and date of birth for each household member. Relationship to head is used for program income determination because income from certain household members does not count toward annual household income.¹⁵ Some states did not collect date of birth for all LIHTC tenants before the HERA mandate, instead opting to collect number of household members by age group. Thus, although similar information was collected, this information also required a change in some states' TIC forms. HUD uses the date of birth to determine the age of tenants as of the reporting date, December 31, 2013. The relationship to head of household is used to identify the head for elderly-headed households.

Identifying the presence of children and seniors in households requires having valid dates of birth for all household members. As reported previously, to determine whether all household members are reported, HUD compared the number of reported members for whom date of birth and other information is requested with the reported household size at certification. The first three columns of table 7 provide information on data coverage of household members and date of birth. Florida and Texas did not provide dates of birth, preventing calculation of age. The first column represents the number of households in which the reported number of members equals size at certification. As mentioned previously, Connecticut, Hawaii, and Maryland reported all household members for less than 3 percent of LIHTC households, therefore limiting interpretation of their information in this table. The second and third columns provide reporting rates for date of birth for heads of household and all members, respectively. North Dakota, Ohio, and the Virgin Islands provided dates of birth for only a small percentage of reported household members, preventing the calculation of a reliable estimate. Tabulations for these states were suppressed. Although HUD could not determine whether all household members were reported in Connecticut, Hawaii, and Maryland due to nonreporting of household size at certification, enough household members were reported to produce a reasonable calculation and information for these states is included in table 7.

¹⁵ For example, income of live-in aides and earned income of dependents do not affect income eligibility.

Table 7. Family Composition: Households With Children and Elderly Members

State	All Household Members Reported ^a (% of Households)	Valid Date of Birth Provided for		At Least One Member < 18 (%)	At Least One Member ≥ 62 (%)	Reported Head of Household ≥ 62 (%)
		Head of Household (%)	All Reported Members (%)			
Alabama	91.1	100.0	99.8	37.7	27.6	27.1
Alaska	<i>Data Not Reported</i>	97.0	97.5	32.5	25.2	24.5
Arizona	99.6	99.4	99.4	48.3	25.0	24.0
Arkansas	99.4	98.2	98.4	43.9	21.7	21.2
California	95.9	96.8	98.4	38.7	35.5	33.9
Colorado	76.7	97.0	97.8	37.9	26.1	25.5
Connecticut ^b	0.3	63.4	74.6	16.6	27.1	26.7
Delaware	100.0	99.8	95.0	42.2	27.1	26.4
District of Columbia	44.5	80.2	88.4	29.0	21.1	20.4
Florida	32.0	<i>Data Not Reported</i>				
Georgia	100.0	97.1	91.8	36.1	27.1	26.5
Guam	93.3	95.4	98.3	76.9	11.1	6.5
Hawaii ^b	2.4	68.3	82.6	23.0	34.1	32.6
Idaho	93.3	96.8	97.9	39.6	26.7	26.0
Illinois ^c	85.1	100.0	100.0	25.2	50.0	49.7
Indiana	56.6	100.0	99.8	43.3	25.0	24.4
Iowa	97.9	100.0	99.6	32.4	29.9	29.4
Kansas	100.0	95.3	85.9	28.5	28.0	27.7
Kentucky	85.7	99.0	98.4	35.9	27.6	27.1
Louisiana	98.6	95.4	97.1	46.1	21.1	20.4
Maine	99.6	98.8	99.3	33.5	37.1	36.1
Maryland ^b	0.4	73.9	83.2	20.5	34.4	34.0
Massachusetts	<i>Data Not Reported</i>	77.6	86.9	26.9	28.7	27.9
Michigan	98.9	100.0	99.1	31.0	35.5	34.9
Minnesota	42.2	85.0	85.0	<i>Data Suppressed^d</i>	17.8	17.8
Mississippi	99.1	99.9	99.7	51.3	16.9	16.5
Missouri	99.0	100.0	99.5	33.3	30.9	30.5
Montana	95.5	95.7	97.4	29.4	34.2	33.9
Nebraska	92.7	94.1	96.3	36.9	25.2	24.7
Nevada	80.6	95.0	96.2	33.1	35.0	33.3
New Hampshire	99.5	97.5	98.2	39.0	35.0	34.0
New Jersey	100.0	93.2	88.4	25.5	43.9	43.1
New Mexico	96.4	94.0	96.5	44.2	19.1	18.2
New York ^c	74.5	52.5	63.0	15.5	20.5	20.0
North Carolina	66.8	94.5	96.2	35.4	31.3	30.9
North Dakota	52.1	0.1	0.1	<i>Data Suppressed^d</i>		
Ohio	41.4	16.9	10.7	<i>Data Suppressed^d</i>		
Oklahoma	99.7	99.6	99.3	39.8	31.8	31.4
Oregon	99.8	99.7	99.7	37.7	26.2	25.4
Pennsylvania	94.9	95.0	97.0	28.8	45.0	44.5
Puerto Rico	99.8	100.0	99.6	43.3	38.6	38.3
Rhode Island	98.0	99.6	99.7	25.9	41.3	40.6
South Carolina	99.7	99.2	99.2	46.8	23.6	23.0
South Dakota	99.3	95.4	96.8	49.0	22.4	21.8
Tennessee	91.9	100.0	99.9	44.6	19.1	18.4
Texas	38.2	<i>Data Not Reported</i>				
Utah	94.6	95.2	43.0	<i>Data Suppressed^d</i>	17.9	17.9
Vermont	98.9	99.2	99.0	28.0	41.2	40.3
U.S. Virgin Islands	<i>Data Not Reported</i>	20.4	39.2	<i>Data Suppressed^d</i>		
Virginia	99.5	99.1	99.1	41.9	25.0	24.0
Washington	97.6	82.4	84.3	28.2	28.4	27.6
West Virginia	<i>Data Not Reported</i>	50.6	67.4	21.5	11.8	11.5
Wisconsin	95.3	94.8	96.5	23.5	41.0	40.3
Wyoming	99.2	99.9	99.2	45.0	22.2	21.9
Total	72.7	72.5	80.9	37.4	32.3	31.5

^a The percentage of occupied units in which reported household members equal reported household size at certification. HUD could not evaluate Alaska, Massachusetts, Virgin Islands, and West Virginia because household size at certification was not provided.

^b Connecticut, Hawaii, and Maryland reported all household members for less than 3 percent of LIHTC households.

^c Does not include tenant data from Illinois' sublocator, the Chicago Department of Planning and Development, or the New York City HPD.

^d Too few dates of birth were reported to provide a reliable estimate.

VII. Annual Household Income

Household income is a central part of LIHTC tenant qualification and ongoing compliance. To qualify for tax credits, owners of LIHTC properties must elect to maintain maximum income-qualifying limits of either 50 or 60 percent of Area Median Gross Income (AMGI). LIHTC property managers must submit detailed household income information to the administering HFA at tenant move in and annually. To certify household income, states collect detailed income information for each household member on the state's TIC forms. The HUD LIHTC Tenant Data Collection Form requests the same income information as collected by states for compliance, although HUD requires only total annual household income. HUD does not require the submission of components of household income such as earned income or income from assets. HUD's form also does not require the submission of income for each household member. Because income limits can vary by property depending on the percentage of AMGI an owner elects to enforce, state TIC forms and the HUD LIHTC Tenant Data Collection Form also request the applicable income limit and maximum percentage of AMGI for each unit.

Although all states receive household income information for compliance, not all states maintained this information electronically before HERA reporting requirements, especially for properties in the extended-use period that have less strict income certification rules. These looser reporting rules and lack of data maintenance hindered the abilities of some HFAs to provide annual household income and related income limit information for all households. Because program rules do not require annual recertification for all units, HUD also requests the income certification date. The income tabulations in this report include only household incomes reported for 2012, 2013, or 2014¹⁶. This method will exclude some units in properties with 100 percent low-income units and some properties in their extended-use period, because annual recertifications are not required.

Table 8 shows the median reported income of households and the distribution of income. In terms of data coverage, total annual household income was reported with certifications dates of 2012, 2013, or 2014 for 84.0 percent of households. Alaska did not report income certification dates for any households and was thus excluded. Texas reported household income with certification dates in 2012, 2013, or 2014 for less than 10 percent of households, and the District of Columbia reported income certified in these years for about one-third of households.

Comparing household income across states does not account for differences in cost of living and therefore provides a somewhat skewed comparison. Comparing household income with AMGI provides a more informative assessment and also provides measures of income more directly relevant for LIHTC eligibility. HUD, however, does not request AMGI and, to make this comparison, the AMGI must either be determined by address or derived from information provided on the LIHTC Tenant Data Collection Form, specifically the percentage of income or rent restriction (50 or 60 percent of AMGI) and the applicable income limit for each unit. The distribution provided in this report uses the latter method because it yielded a larger sample on which the distribution could be calculated.

¹⁶ Although HUD requested information for tenants as of December 31, 2013, some states, primarily Kentucky, Montana, and Puerto Rico, provided the most recent income certification information, which was 2014.

Table 8. Distribution of Annual Household Income

State	Properties Reported (%)	Income Reported (%)	Households With Reported Annual Income						Total
			Median Income (\$)	≤ \$5,000 (%)	\$5,001 to \$10,000 (%)	\$10,001 to \$15,000 (%)	\$15,001 to \$20,000 (%)	> \$20,000 (%)	
Alabama	38.6	100.0	16,042	5.0	20.5	20.1	21.6	32.8	100.0
Alaska ^a	21.1	0.0	<i>Data Not Reported</i>						
Arizona	84.0	99.6	19,073	5.4	15.4	17.0	19.5	42.7	100.0
Arkansas	64.2	94.4	12,988	8.0	24.6	20.8	18.3	28.3	100.0
California	72.6	90.2	19,391	2.9	6.2	26.3	16.6	48.0	100.0
Colorado	85.0	100.0	18,330	7.9	17.8	15.0	13.8	45.5	100.0
Connecticut	55.0	94.9	19,126	3.9	19.8	15.3	13.6	47.4	100.0
Delaware	78.1	99.6	17,107	7.8	17.6	18.1	16.2	40.4	100.0
District of Columbia ^a	44.0	35.2	23,897	8.1	16.9	10.3	7.4	57.2	100.0
Florida	78.2	85.5	22,452	3.6	10.3	11.1	15.3	59.6	100.0
Georgia	52.7	94.7	17,488	7.1	16.3	17.6	17.4	41.7	100.0
Guam	100.0	52.0	29,977	7.1	4.0	2.7	8.0	78.2	100.0
Hawaii	86.5	97.0	22,105	2.3	16.8	14.1	11.9	54.9	100.0
Idaho	86.1	93.6	16,535	4.9	18.7	21.4	21.2	33.8	100.0
Illinois ^b	20.9	100.0	15,701	8.4	18.7	19.9	19.4	33.6	100.0
Indiana	46.8	100.0	16,008	12.1	16.6	17.7	18.4	35.2	100.0
Iowa	66.3	100.0	17,054	14.8	14.1	15.0	15.4	40.7	100.0
Kansas	96.8	96.5	16,906	7.7	16.5	18.5	19.2	38.1	100.0
Kentucky	63.5	100.0	9,327	30.1	22.3	16.8	12.5	18.3	100.0
Louisiana	36.8	84.1	15,856	7.6	22.6	16.9	19.0	33.8	100.0
Maine	79.7	97.6	14,640	6.6	20.5	20.8	18.1	34.0	100.0
Maryland	73.7	94.8	21,520	3.4	15.6	14.2	13.7	53.0	100.0
Massachusetts	60.5	96.1	15,785	4.3	17.7	24.9	14.3	38.8	100.0
Michigan	66.7	100.0	14,356	9.9	23.1	19.4	17.0	30.6	100.0
Minnesota	62.9	97.9	9,736	39.0	12.2	11.0	9.2	28.4	100.0
Mississippi	87.1	100.0	14,539	14.3	19.5	17.7	19.0	29.5	100.0
Missouri	74.1	100.0	16,260	9.8	18.2	17.6	17.1	37.3	100.0
Montana	82.9	95.7	15,102	6.9	21.7	21.2	20.0	30.3	100.0
Nebraska	90.9	94.2	17,040	16.7	11.7	14.7	16.7	40.2	100.0
Nevada	79.9	81.1	18,804	4.5	11.0	18.2	21.1	45.2	100.0
New Hampshire	50.8	85.6	18,744	4.7	12.8	16.2	14.9	51.4	100.0
New Jersey	32.5	97.7	20,800	5.6	13.7	13.8	14.6	52.3	100.0
New Mexico	59.9	92.6	16,098	7.5	18.2	16.5	18.4	39.5	100.0
New York ^b	34.1	81.8	12,765	22.8	18.7	14.8	12.5	31.3	100.0
North Carolina	66.5	90.3	14,724	9.1	21.3	21.9	18.6	29.0	100.0
North Dakota	88.3	100.0	16,917	8.4	17.8	18.2	15.4	40.2	100.0
Ohio	37.1	51.3	13,692	13.4	22.5	19.1	18.1	27.0	100.0
Oklahoma	56.8	100.0	13,447	12.9	22.0	21.5	20.3	23.3	100.0
Oregon	22.5	74.1	15,600	7.0	21.2	19.7	16.3	35.9	100.0
Pennsylvania	65.7	97.8	14,793	12.7	20.6	19.0	17.7	30.0	100.0
Puerto Rico	66.7	100.0	5,772	45.6	30.8	16.2	5.1	2.3	100.0
Rhode Island	98.8	99.7	12,517	7.1	28.5	20.6	15.5	28.3	100.0
South Carolina	72.4	97.1	14,598	7.7	18.9	19.9	19.8	33.7	100.0
South Dakota	84.4	99.0	17,934	11.1	14.9	16.2	16.1	41.8	100.0
Tennessee	54.1	100.0	15,240	14.1	18.6	17.0	17.1	33.2	100.0
Texas ^a	50.1	9.4	18,240	7.5	15.5	15.0	18.6	43.4	100.0
Utah	76.8	100.0	19,245	7.8	14.3	14.6	15.5	47.8	100.0
Vermont	44.9	97.3	15,120	3.1	21.9	20.4	17.6	36.9	100.0
U.S. Virgin Islands	79.2	94.7	20,000	15.6	12.1	12.7	10.8	48.8	100.0
Virginia	73.8	99.4	22,197	6.7	13.5	12.2	12.6	55.0	100.0
Washington	75.3	99.9	18,396	4.8	17.8	16.8	15.9	44.7	100.0
West Virginia	81.9	92.2	12,904	10.6	28.5	21.1	16.1	23.8	100.0
Wisconsin	51.6	100.0	17,708	10.0	14.3	16.7	17.3	41.6	100.0
Wyoming	75.3	100.0	19,200	13.5	10.8	13.4	14.7	47.7	100.0
Total	59.3	84.0	17,000	9.4	15.8	17.9	16.1	40.8	100.0

^a Alaska did not report income for any households, preventing tabulations. Texas reported household income for less than 10 percent of households, and the District of Columbia reported income for about one-third of households.

^b Does not include tenant data from Illinois' suballocator, the Chicago Department of Planning and Development, or the New York City HPD.

As shown in table 9, household annual income, certified in 2012, 2013, or 2014, was reported for 84.0 percent of units, but income plus the information needed to calculate AMGI was provided for only 61.7 percent of units. Although some of the units excluded from this calculation had incomes certified before 2012, the overwhelming majority of these units were excluded because of missing the income limit or income restriction. Alabama, Alaska, Colorado, Florida, Illinois, Kentucky, Ohio, Texas, and Wisconsin did not provide the necessary information to make the calculation for any of their reported units.

Table 9. Total Annual Household Income Relative to AMGI

State	Properties Reported (%)	Income Reported ^b (%)	Income, ^a Income Limit, and Income Restriction Reported (%)	Total Household Annual Income as Percent of Derived AMGI ^a						
				0 (%)	0.1 to 30.0 (%)	30.1 to 40.0 (%)	40.1 to 50.0 (%)	50.1 to 60.0 (%)	60.0 (%)	Total (%)
Alabama	38.6	100.0	0.0	Data Not Reported						
Alaska	21.1	0.0	0.0	Data Not Reported						
Arizona	84.0	99.6	83.0	1.0	29.9	19.8	21.0	16.0	12.2	100.0
Arkansas	64.2	94.4	91.4	0.8	40.3	20.9	17.0	13.3	7.6	100.0
California	72.6	90.2	87.6	0.0	47.0	18.9	15.2	10.5	8.4	100.0
Colorado	85.0	100.0	0.0	Data Not Reported						
Connecticut	55.0	94.9	65.8	0.0	54.5	16.0	12.9	10.3	6.3	100.0
Delaware	78.1	99.6	99.6	1.1	44.7	18.2	17.2	10.8	8.0	100.0
District of Columbia	44.0	35.2	22.0	2.3	52.0	13.0	12.7	14.4	5.7	100.0
Florida	78.2	85.5	0.0	Data Not Reported						
Georgia	52.7	94.7	94.7	1.6	32.3	19.2	18.7	14.5	13.8	100.0
Guam	100.0	52.0	50.8	1.8	15.0	15.9	22.7	44.1	0.5	100.0
Hawaii	86.5	97.0	62.7	0.0	45.3	17.5	13.1	10.0	14.2	100.0
Idaho	86.1	93.6	79.5	1.2	32.7	22.4	23.3	12.4	8.1	100.0
Illinois ^c	20.9	100.0	0.0	Data Not Reported						
Indiana	46.8	100.0	28.9	0.8	38.6	20.3	21.0	13.7	5.7	100.0
Iowa	66.3	100.0	100.0	0.0	46.2	18.3	16.6	15.1	3.8	100.0
Kansas	96.8	96.5	96.5	2.2	37.5	20.3	19.2	14.3	6.6	100.0
Kentucky	63.5	100.0	0.0	Data Not Reported						
Louisiana	36.8	84.1	5.6	1.2	41.0	21.1	18.4	11.4	7.0	100.0
Maine	79.7	97.6	89.0	2.9	47.3	19.5	16.5	9.5	4.4	100.0
Maryland	73.7	94.8	64.6	0.0	50.4	19.4	14.6	10.5	5.2	100.0
Massachusetts	60.5	96.1	77.3	0.0	69.0	12.9	9.2	6.1	2.8	100.0
Michigan	66.7	100.0	100.0	0.0	53.1	17.8	14.4	9.6	5.1	100.0
Minnesota	62.9	97.9	94.8	33.3	35.9	11.4	9.4	7.3	2.8	100.0
Mississippi	87.1	100.0	100.0	0.0	44.8	18.4	17.7	14.1	5.0	100.0
Missouri	74.1	100.0	100.0	0.0	44.8	18.7	16.3	12.8	7.4	100.0
Montana	82.9	95.7	95.7	0.0	45.4	20.8	18.1	12.3	3.4	100.0
Nebraska	90.9	94.2	94.2	0.0	46.1	18.6	17.4	14.0	3.8	100.0
Nevada	79.9	81.1	81.1	0.0	36.2	23.3	20.1	14.9	5.5	100.0
New Hampshire	50.8	85.6	84.5	2.4	41.6	20.7	18.1	11.7	5.6	100.0
New Jersey	32.5	97.7	97.7	1.5	44.4	19.5	15.9	9.4	9.3	100.0
New Mexico	59.9	92.6	82.2	1.7	35.3	18.8	20.6	14.7	8.9	100.0
New York ^c	34.1	81.8	64.8	18.1	43.1	14.1	11.9	7.2	5.5	100.0
North Carolina	66.5	90.3	79.2	0.0	46.2	20.0	16.8	10.7	6.3	100.0
North Dakota	88.3	100.0	100.0	0.0	48.0	17.9	16.0	11.6	6.6	100.0
Ohio	37.1	51.3	0.0	Data Not Reported						
Oklahoma	56.8	100.0	100.0	0.0	48.3	19.9	17.8	10.4	3.6	100.0
Oregon	22.5	74.1	27.3	3.1	42.5	19.7	17.2	11.3	6.2	100.0
Pennsylvania	65.7	97.8	93.4	4.1	49.2	20.7	14.4	8.1	3.5	100.0
Puerto Rico	66.7	100.0	100.0	0.0	67.5	11.8	9.7	7.7	3.3	100.0
Rhode Island	98.8	99.7	88.6	3.3	66.4	14.9	8.8	4.4	2.3	100.0
South Carolina	72.4	97.1	91.5	1.0	39.2	20.9	19.0	13.1	6.8	100.0
South Dakota	84.4	99.0	91.3	4.9	36.1	18.7	18.9	13.8	7.6	100.0
Tennessee	54.1	100.0	98.4	3.1	42.2	17.1	16.8	14.0	6.8	100.0
Texas	50.1	9.4	0.0	Data Not Reported						
Utah	76.8	100.0	98.6	0.0	41.3	19.5	17.3	13.8	8.0	100.0
Vermont	44.9	97.3	96.7	1.2	48.8	18.0	14.7	11.0	6.2	100.0
U.S. Virgin Islands	79.2	94.7	20.4	0.0	36.5	13.7	13.7	15.5	20.5	100.0
Virginia	73.8	99.4	95.3	1.2	37.8	19.1	20.1	15.4	6.3	100.0
Washington	75.3	99.9	99.9	1.1	39.7	21.6	19.5	11.1	7.0	100.0
West Virginia	81.9	92.2	52.1	0.0	55.8	17.7	13.5	8.2	4.8	100.0
Wisconsin	51.6	100.0	0.0	Data Not Reported						
Wyoming	75.3	100.0	100.0	0.0	46.5	18.4	17.7	9.9	7.5	100.0
Total	59.3	84.0	61.7	2.9	44.8	18.3	16.0	11.3	6.7	100.0

AMGI = Area Median Gross Income.

^a AMGI was derived by dividing the income limit by percent income restriction.

^b Income certified in 2012, 2013, or 2014.

^c Does not include tenant data from Illinois' suballocator, the Chicago Department of Planning and Development, or the New York City HPD.

VIII. Monthly Rental Payments

A critical goal of LIHTCs is to provide affordable housing by limiting the share of a household's income paid in rent, referred to as rent burden. LIHTCs restrict the maximum rent that can be charged for a unit to 30 percent of either 50 or 60 percent of AMGI, according to that chosen by the developer during the application process. Although LIHTCs set a maximum rent, actual rents are often less and can fluctuate with market conditions. Unlike in most housing programs, income and rent limits are set for the unit, do not vary directly with tenant income, and may exceed 30 percent of income at qualification. In addition, after a tenant has qualified for a unit based on the unit's income limits, increases or decreases in a tenant's household income do not result in corresponding changes in rent paid. The combination of these factors may result in the share of a household's income spent on rent varying substantially from 30 percent.

HUD's LIHTC Tenant Data Collection Form requests components of gross rent, which include tenant-paid rent, utility allowance, and other nonoptional charges. Table 10 shows the distribution of gross rent as a percentage of annual household income. To calculate this distribution, both household income and rent must be provided. As in the previous section, this section includes only household incomes certified in 2012, 2013, or 2014. The first column of table 10 lists the percentage of occupied units with both annual household income and gross rent. Overall, 81.4 percent of reported units included both income certified in 2012, 2013, or 2014 and rent. Income certification dates and percent rent restriction were missing for all households in Alaska, preventing calculation. The District of Columbia and Texas reported this information for only a small portion of their households.

Table 10. Gross Rent as Percentage of Annual Household Income

State	Household Income ^a and Rent Reported (%)	Tenant-Paid Rent as Percent of Total Annual Household Income ^a						Income = \$0 ^b (%)	Total (%)
		0 (%)	0.1 to 30.0 (%)	30.1 to 40.0 (%)	40.1 to 50.0 (%)	50.1 or Greater (%)			
Alabama	100.0	5.0	63.0	17.2	7.2	5.9	1.7	100.0	
Alaska	0.0	<i>Data Not Reported</i>							
Arizona	92.7	0.0	51.3	25.3	12.9	9.9	0.6	100.0	
Arkansas	87.2	0.0	69.9	15.8	6.9	7.0	0.4	100.0	
California	90.2	1.0	52.2	20.8	12.6	13.4	0.0	100.0	
Colorado	100.0	3.1	52.3	22.2	10.5	9.1	2.8	100.0	
Connecticut	94.9	4.0	69.1	15.2	5.9	5.9	0.0	100.0	
Delaware	99.6	9.1	68.6	12.5	3.5	5.2	1.1	100.0	
District of Columbia ^c	35.2	9.2	58.2	18.4	5.1	7.0	2.0	100.0	
Florida	84.3	2.4	38.3	33.7	14.8	10.3	0.4	100.0	
Georgia	94.7	9.2	57.0	18.1	7.7	6.4	1.6	100.0	
Guam	52.0	8.0	65.8	12.9	6.7	3.1	3.6	100.0	
Hawaii	97.0	1.1	67.4	15.6	7.5	8.3	0.0	100.0	
Idaho	93.5	3.2	52.5	23.8	10.0	9.3	1.2	100.0	
Illinois ^d	100.0	4.3	57.2	16.4	7.4	11.0	3.7	100.0	
Indiana	100.0	6.5	58.4	20.4	7.3	6.8	0.7	100.0	
Iowa	94.8	0.0	58.3	18.3	6.9	16.5	0.0	100.0	
Kansas	96.5	5.8	60.4	17.8	6.8	7.0	2.2	100.0	
Kentucky	100.0	78.6	0.0	0.0	0.0	0.0	21.4	100.0	
Louisiana	74.5	0.0	54.6	22.8	9.8	12.0	0.7	100.0	
Maine	91.8	0.0	63.9	19.0	7.8	7.6	1.6	100.0	
Maryland	94.8	4.1	55.5	20.6	10.3	9.5	0.0	100.0	
Massachusetts	96.1	1.9	76.7	11.8	4.0	5.6	0.0	100.0	
Michigan	92.2	0.0	63.5	18.0	8.4	10.1	0.0	100.0	
Minnesota	97.8	2.2	42.6	11.3	4.6	6.0	33.4	100.0	
Mississippi	88.8	0.0	60.3	19.0	8.2	12.5	0.0	100.0	
Missouri	89.7	0.0	74.9	14.4	5.1	5.6	0.0	100.0	
Montana	92.3	0.0	63.2	19.6	8.0	9.2	0.0	100.0	
Nebraska	88.4	0.0	59.7	15.7	5.4	19.1	0.0	100.0	
Nevada	78.2	0.0	42.7	27.6	17.1	12.6	0.0	100.0	
New Hampshire	80.5	0.0	56.8	20.8	10.4	10.3	1.8	100.0	
New Jersey	97.7	3.2	60.3	16.9	8.1	10.0	1.5	100.0	
New Mexico	88.3	0.0	48.1	25.0	12.5	12.5	1.8	100.0	
New York ^d	81.2	0.7	52.9	13.6	4.9	8.5	19.4	100.0	
North Carolina	83.0	0.0	67.4	16.8	6.8	9.0	0.0	100.0	
North Dakota	95.8	0.0	64.2	17.7	6.8	11.4	0.0	100.0	
Ohio	51.3	9.5	58.7	15.4	6.6	6.7	3.2	100.0	
Oklahoma	88.9	0.0	66.7	18.5	7.1	7.7	0.0	100.0	
Oregon	70.2	0.0	46.8	20.1	13.0	17.6	2.5	100.0	
Pennsylvania	97.8	4.7	63.2	13.5	5.5	4.9	8.2	100.0	
Puerto Rico	70.9	0.0	85.7	6.2	2.3	5.7	0.0	100.0	
Rhode Island	96.0	0.0	83.9	7.3	2.5	3.9	2.5	100.0	
South Carolina	87.0	0.0	61.4	20.3	8.7	9.1	0.5	100.0	
South Dakota	85.4	0.0	65.8	16.3	7.1	8.6	2.2	100.0	
Tennessee	100.0	8.9	57.5	17.4	6.2	5.4	4.6	100.0	
Texas ^c	9.4	5.5	47.5	25.3	11.0	9.5	1.3	100.0	
Utah	95.9	0.0	53.9	22.4	10.1	13.6	0.0	100.0	
Vermont	92.7	0.0	69.9	14.9	7.2	7.3	0.8	100.0	
U.S. Virgin Islands	94.7	21.1	58.7	11.5	5.9	2.8	0.0	100.0	
Virginia	92.6	0.0	49.9	25.9	11.2	12.5	0.5	100.0	
Washington	99.9	1.3	51.4	22.3	12.0	11.8	1.1	100.0	
West Virginia	92.2	8.0	67.4	11.9	5.1	7.6	0.0	100.0	
Wisconsin	100.0	1.9	49.4	23.6	10.4	7.7	6.9	100.0	
Wyoming	87.5	0.0	64.9	19.1	6.5	9.5	0.0	100.0	
Total	81.4	3.0	55.6	19.7	9.0	9.5	3.1	100.0	

^a Includes only households with income certified in 2012, 2013, or 2014.

^b Ratio of tenant-paid rent to household income could not be calculated because total annual household income equals \$0.

^c The District of Columbia and Texas reported income certification dates and percent rent restriction for a low percentage of households.

^d Does not include tenant data from Illinois' suballocator, the Chicago Department of Planning and Development, or the New York City HPD.

IX. Use of Rental Assistance

As shown in table 9, two-thirds of LIHTC households earn less than 40 percent of AMGI, yet federal maximum unit rents are established to be affordable for households at 50 or 60 percent of AMGI. This gap may partially be filled by various types of rental assistance—both project- and tenant-based assistance from HUD, the U.S. Department of Agriculture, and state programs. HUD’s LIHTC Tenant Data Collection Form requests the amount of rental assistance received for a unit.

Table 11 shows the use of rental assistance from all sources—federal, state, local, and nonprofit organizations—for reported LIHTC tenants. Nine states¹⁷ did not report any households not receiving rental assistance—that is, households receiving \$0 of rental assistance—but did report a large percentage of households with an unknown status; that is, the amount of rental assistance was reported as missing. Although these states could not confirm, it is likely that Not Reported in table 11 for these states, and possibly others, actually represents households that did not receive rental assistance; that is, households receiving \$0 in rental assistance.

HUD’s LIHTC Tenant Data Collection Form also requests the programmatic source for federal rental assistance, which is shown in table 12. Inconsistencies between the amount of federal rental assistance received and the reported source of rental assistance prevent a confident determination on the completeness of this information. The first column in table 12 provides the percentage of units that received federal rental assistance; that is, the reported amount of federal rental assistance was greater than \$0. The second column shows the percentage of units for which the HFA identified the programmatic source of federal rental assistance. For most states, the source of federal rental assistance was reported, indicating that the household received assistance, for more units than for which a positive amount was provided. The 23 states¹⁸ highlighted in gray in table 12 did not report the source of federal rental assistance for any households.

¹⁷ Arkansas, Louisiana, Maine, New Hampshire, New Mexico, Oregon, Rhode Island, South Carolina, and Vermont.

¹⁸ Arizona, Arkansas, Delaware, Florida, Georgia, Guam, Kansas, Kentucky, Louisiana, Maine, Minnesota, New Hampshire, New Jersey, New Mexico, North Dakota, Oregon, Rhode Island, South Carolina, South Dakota, Texas, Vermont, Virginia, and Wisconsin.

Table 11. Percentage of LIHTC Households Receiving Monthly Rental Assistance

State	Properties Reported (%)	Amount of Monthly Rental Assistance			
		Not Reported (%)	\$0 (%)	> \$0 (%)	Total (%)
Alabama	38.6	0.0	58.4	41.6	100.0
Alaska	21.1	8.0	41.2	50.9	100.0
Arizona	84.0	0.0	78.5	21.5	100.0
Arkansas	64.2	50.4	0.0	49.6	100.0
California	72.6	2.7	65.7	31.7	100.0
Colorado	85.0	0.0	79.8	20.2	100.0
Connecticut	55.0	0.0	64.0	36.0	100.0
Delaware	78.1	0.0	46.4	53.6	100.0
District of Columbia	44.0	0.0	65.2	34.8	100.0
Florida	78.2	0.0	81.8	18.2	100.0
Georgia	52.7	0.0	62.6	37.4	100.0
Guam	100.0	0.0	77.4	22.6	100.0
Hawaii	86.5	0.0	73.1	26.9	100.0
Idaho	86.1	3.4	63.5	33.1	100.0
Illinois ^a	20.9	0.0	55.3	44.7	100.0
Indiana	46.8	0.0	57.2	42.8	100.0
Iowa	66.3	0.0	59.8	40.2	100.0
Kansas	96.8	0.0	60.7	39.3	100.0
Kentucky	63.5	0.0	55.6	44.4	100.0
Louisiana	36.8	63.6	0.0	36.4	100.0
Maine	79.7	41.3	0.0	58.7	100.0
Maryland	73.7	0.0	72.4	27.6	100.0
Massachusetts	60.5	0.0	48.2	51.8	100.0
Michigan	66.7	0.0	48.8	51.2	100.0
Minnesota	62.9	0.0	100.0	0.0	100.0
Mississippi	87.1	0.0	41.1	58.9	100.0
Missouri	74.1	0.0	53.8	46.2	100.0
Montana	82.9	0.0	52.6	47.4	100.0
Nebraska	90.9	0.0	62.4	37.6	100.0
Nevada	79.9	0.0	68.8	31.2	100.0
New Hampshire	50.8	54.9	0.0	45.1	100.0
New Jersey	32.5	0.0	61.3	38.7	100.0
New Mexico	59.9	66.9	0.0	33.1	100.0
New York ^a	34.1	45.8	33.5	20.7	100.0
North Carolina	66.5	0.0	53.1	46.9	100.0
North Dakota	88.3	0.0	100.0	0.0	100.0
Ohio	37.1	3.0	39.7	57.3	100.0
Oklahoma	56.8	0.0	48.1	51.9	100.0
Oregon	22.5	66.6	0.0	33.4	100.0
Pennsylvania	65.7	0.0	47.2	52.8	100.0
Puerto Rico	66.7	0.0	30.5	69.5	100.0
Rhode Island	98.8	22.6	0.0	77.4	100.0
South Carolina	72.4	58.1	0.0	41.9	100.0
South Dakota	84.4	0.0	63.4	36.6	100.0
Tennessee	54.1	0.0	53.7	46.3	100.0
Texas	50.1	0.0	62.5	37.5	100.0
Utah	76.8	0.0	71.2	28.8	100.0
Vermont	44.9	39.7	0.0	60.3	100.0
U.S. Virgin Islands	79.2	0.0	98.3	1.7	100.0
Virginia	73.8	0.0	64.3	35.7	100.0
Washington	75.3	0.0	73.4	26.6	100.0
West Virginia	81.9	0.0	72.1	27.9	100.0
Wisconsin	51.6	0.0	63.9	36.1	100.0
Wyoming	75.3	0.0	68.9	31.1	100.0
Total	59.3	6.6	57.5	35.9	100.0

^a Does not include tenant data from Illinois' suballocator, the Chicago Department of Planning and Development, or the New York City HPD.

Table 12. Use of Federal Rental Assistance Programs in LIHTC Units

State	Reported Amount of Federal Rental Assistance > \$0 (%)	Source of Federal Rental Assistance Reported (%)	Source of Federal Rental Assistance								Total (%)
			HUD Multifamily PBRA (%)	HUD Section 8 Moderate Rehabilitation (%)	Public Housing Operating Subsidy (%)	HOME Rental Assistance (%)	HUD HCV Program, Tenant-Based (%)	HUD Project-Based Voucher (%)	USDA Section 521 Rental Assistance Program (%)	Other Federal Rental Assistance (%)	
Alabama	39.5	100.0	2.6	0.0	0.0	0.3	2.5	0.0	10.2	84.4	100.0
Alaska	30.3	30.1	9.8	33.0	0.0	0.0	33.0	10.1	0.0	14.1	100.0
Arizona	0.0	0.0	Data Not Reported								
Arkansas	0.0	0.0	Data Not Reported								
California	27.9	27.7	18.0	4.4	0.6	0.1	24.7	19.4	10.6	22.2	100.0
Colorado	17.3	100.0	0.0	15.4	0.0	0.0	0.0	0.0	0.0	84.6	100.0
Connecticut	35.0	45.1	9.0	0.4	2.8	0.0	28.0	39.0	3.2	17.6	100.0
Delaware	26.0	0.0	Data Not Reported								
District of Columbia	6.4	14.9	19.1	0.4	0.0	0.0	16.5	38.6	0.0	25.5	100.0
Florida	0.0	0.0	Data Not Reported								
Georgia	18.5	0.0	Data Not Reported								
Guam	0.0	0.0	Data Not Reported								
Hawaii	23.7	37.1	21.1	2.0	0.0	0.0	16.9	35.3	1.8	22.9	100.0
Idaho	12.2	14.4	12.5	0.0	0.4	0.0	7.8	4.9	43.0	31.4	100.0
Illinois ^a	43.7	100.0	6.7	0.0	0.0	0.0	32.9	0.0	0.1	60.3	100.0
Indiana	30.8	71.0	12.0	0.0	8.1	0.1	7.0	0.0	3.4	69.5	100.0
Iowa	0.0	29.0	47.5	0.0	0.0	0.0	45.6	0.0	0.0	6.9	100.0
Kansas	31.3	0.0	Data Not Reported								
Kentucky	0.0	0.0	Data Not Reported								
Louisiana	0.0	0.0	Data Not Reported								
Maine	0.0	0.0	Data Not Reported								
Maryland	21.2	32.9	1.8	0.0	0.4	0.0	30.4	57.1	3.4	6.9	100.0
Massachusetts	43.4	48.4	13.7	0.8	0.1	0.0	24.5	48.4	1.2	11.2	100.0
Michigan	0.0	38.4	62.4	0.0	0.0	0.0	14.9	0.0	0.0	22.7	100.0
Minnesota	0.0	0.0	Data Not Reported								
Mississippi	0.0	51.8	37.0	0.1	0.0	0.0	22.8	0.0	0.0	40.2	100.0
Missouri	0.0	34.6	64.9	0.0	0.0	0.0	27.6	0.0	0.0	7.5	100.0
Montana	0.0	40.1	59.2	0.0	0.0	0.0	31.1	0.0	0.0	9.7	100.0
Nebraska	0.0	29.1	34.7	0.0	0.0	0.0	59.5	0.0	0.0	5.8	100.0
Nevada	0.0	13.1	86.8	0.0	0.0	0.0	0.9	0.0	0.0	12.3	100.0
New Hampshire	0.0	0.0	Data Not Reported								
New Jersey	25.5	0.0	Data Not Reported								
New Mexico	0.0	0.0	Data Not Reported								
New York ^a	16.0	16.5	6.6	9.3	2.9	0.9	28.8	30.1	5.5	16.0	100.0
North Carolina	39.8	39.9	0.0	0.0	0.0	0.0	49.8	0.0	0.0	50.2	100.0
North Dakota	0.0	0.0	Data Not Reported								
Ohio	5.2	17.0	0.0	0.0	0.0	0.0	5.0	0.0	0.3	94.7	100.0
Oklahoma	0.0	36.2	18.9	0.0	0.0	0.0	39.5	0.0	0.0	41.6	100.0
Oregon	0.0	0.0	Data Not Reported								
Pennsylvania	32.6	35.5	0.0	31.9	0.0	0.1	0.0	60.4	0.0	7.7	100.0
Puerto Rico	0.0	65.2	93.5	0.0	0.0	0.0	4.7	0.0	0.0	1.7	100.0
Rhode Island	0.0	0.0	Data Not Reported								
South Carolina	0.0	0.0	Data Not Reported								
South Dakota	0.0	0.0	Data Not Reported								
Tennessee	46.3	100.0	13.0	0.0	0.0	0.1	4.8	0.0	3.9	78.2	100.0
Texas	0.0	0.0	Data Not Reported								
Utah	0.0	23.8	1.8	82.7	0.0	14.8	0.6	0.0	0.0	0.1	100.0
Vermont	0.0	0.0	Data Not Reported								
U.S. Virgin Islands	1.7	45.9	0.0	0.0	10.8	0.0	26.8	4.3	58.1	0.0	100.0
Virginia	0.0	0.0	Data Not Reported								
Washington	25.6	25.8	30.4	0.2	0.0	7.7	43.1	6.5	10.0	2.1	100.0
West Virginia	24.0	54.6	3.9	0.0	1.2	0.0	24.9	24.6	30.4	15.0	100.0
Wisconsin	0.0	0.0	Data Not Reported								
Wyoming	0.0	25.9	57.6	0.0	0.0	0.0	42.3	0.0	0.0	0.1	100.0
Total	13.7	23.2	19.8	4.4	1.0	0.4	19.2	12.5	4.0	38.8	100.0

HCV = housing choice voucher. HUD = U.S. Department of Housing and Urban Development. LIHTC = low-income housing tax credit. PBRA = Project-Based Rental Assistance. USDA = U.S. Department of Agriculture.

^a Does not include tenant data from Illinois' suballocator, the Chicago Department of Planning and Development, or the New York City HPD.