

State Populations Residing in a Qualified Disaster Zone

Notice 2021-45

I. PURPOSE

This notice advises State and local housing credit agencies that allocate low-income housing tax credits under § 42 of the Internal Revenue Code of the county and parish-level populations residing in a qualified disaster zone to use in calculating the applicable dollar limitation for 2021 and 2022 as provided in section 305 of the Taxpayer Certainty and Disaster Tax Relief Act of 2020 (Pub. L. 116-260) (Act).

II. BACKGROUND

Under section 305(a)(1) of the Act, for purposes of § 42, the State housing credit ceiling for any State for each of calendar years 2021 and 2022 shall be increased by the aggregate housing credit dollar amount allocated by the State housing credit agencies of the State for the calendar year to buildings located in any qualified disaster zone in the State.

Section 305(a)(2)(A) of the Act limits the aggregate increase in any State housing credit ceiling in calendar years 2021 and 2022 to the applicable dollar limitation.

Section 305(a)(2)(B) of the Act defines the applicable dollar limitation, with respect to any State, as the lesser of (i) \$3.50 multiplied by the population of the State (as determined for calendar year 2020) residing in a qualified disaster zone, or (ii) 65% of the State housing credit ceiling for such State for calendar year 2020.

Section 301(2) of the Act defines qualified disaster zone as the portion of any qualified disaster area (as defined in 301(1) of the Act) which was determined by the President, during the period beginning on January 1, 2020, and ending on February 25, 2021 (the date which is 60 days after enactment of the Act), to warrant individual or individual and public assistance from the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. §§ 5121-5206 (the Stafford Act) by reason of the qualified disaster with respect to the disaster area. Section 301(1) of the Act generally

defines qualified disaster area as any area with respect to which a major disaster was declared (excluding disasters as a result of COVID-19), during the period beginning on January 1, 2020, and ending on February 25, 2021, by the President under section 401 of the Stafford Act, if the incident period of the disaster began on or after December 28, 2019 and before or on December 27, 2020.

The President of the United States issued major disaster declarations with respect to damage in 11 states and Puerto Rico that meet the criteria of the Act. More information related to each of the major disasters is available at www.fema.gov. This includes information related to the counties and parishes determined to warrant individual or individual and public assistance from the Federal Government under the Stafford Act, which are also listed later in this notice and are needed to determine the population of a State residing in a qualified disaster zone. The major disasters that resulted in declarations meeting the criteria of the Act are:

- Hurricane Sally for Alabama and Florida. *See* DR-4563-AL and DR-4564-FL.
- Hurricane Zeta for Alabama, Louisiana, and Mississippi. *See* DR-4573-AL, DR-4577-LA, and DR-4576-MS.
- Hurricane Laura for Louisiana. *See* DR-4559-LA.
- Hurricane Delta for Louisiana. *See* DR-4570-LA.
- Wildfires for California. *See* DR-4558-CA and DR-4569-CA.
- Severe Storms for Iowa. *See* DR-4557-IA.
- Severe Storms and Flooding for Michigan. *See* DR-4547-MI.
- Severe Storms, Tornadoes, Straight-line Winds, and Flooding for Mississippi. *See* DR-4536-MS.
- Wildfires and Straight-line Winds for Oregon. *See* DR-4562-OR.
- Severe Storms, Flooding, Landslides, and Mudslides for Oregon. *See* DR-4519-OR.
- Severe Storm and Flooding for Puerto Rico. *See* DR-4571-PR.
- Tropical Storm Isaias for Puerto Rico. *See* DR-4560-PR.
- Earthquakes for Puerto Rico. *See* DR-4473-PR.
- Severe Storms, Tornadoes, and Straight-line Winds for South Carolina. *See* DR-4542-SC.

- Severe Storms, Tornadoes, Straight-line Winds, and Flooding for Tennessee. *See* DR-4541-TN and DR-4476-TN.
- Earthquake and Aftershocks for Utah. *See* DR-4548-UT.

The counties and parishes located in a qualified disaster zone in the 11 states, and Puerto Rico are:

Alabama- Baldwin, Clarke, Dallas, Escambia, Marengo, Mobile, Perry, Washington, and Wilcox.

California- Butte, Fresno, Lake, Lassen, Los Angeles, Madera, Mendocino, Monterey, Napa, San Bernardino, San Diego, San Mateo, Santa Clara, Santa Cruz, Shasta, Siskiyou, Solano, Sonoma, Stanislaus, Trinity, Tulare, and Yolo.

Florida- Bay, Escambia, Okaloosa, Santa Rosa, and Walton.

Iowa- Benton, Boone, Cedar, Clinton, Jasper, Linn, Marshall, Polk, Poweshiek, Scott, Story, and Tama.

Louisiana- Acadia, Allen, Beauregard, Caddo, Calcasieu, Cameron, Grant, Iberia, Jackson, Jefferson, Jefferson Davis, Lafayette, Laforche, LaSalle, Lincoln, Morehouse, Natchitoches, Orleans, Ouachita, Plaquemines, Rapides, Sabine, St. Bernard, St. Landry, St. Martin, Terrebonne, Union, Vermilion, Vernon, and Winn.

Michigan- Arenac, Gladwin, Iosco, Midland, and Saginaw.

Mississippi- Clarke, Covington, George, Greene, Grenada, Hancock, Harrison, Jackson, Jasper, Jefferson Davis, Jones, Lawrence, Panola, Stone, and Walthall.

Oregon- Clackamas, Douglas, Jackson, Klamath, Lane, Lincoln, Linn, Marion, and Umatilla.

Puerto Rico- Adjuntas, Aguada, Añasco, Arecibo, Barecloneta, Cabo Rojo, Ciales, Coamo, Corozal, Guánica, Guayanilla, Hormigueros, Jayuya, Juana Díaz, Lajas, Lares, Las Marías, Maricao, Mayagüez, Moca, Morovis, Naranjito, Orocovis, Peñuelas, Ponce, Rincón, Sabana Grande, Salinas, San Germán, San Sebastián, Santa Isabel, Utuado, Villalba, and Yauco.

South Carolina- Aiken, Barnwell, Berkeley, Colleton, Hampton, Marlboro, Oconee, Orangeburg, and Pickens.

Tennessee- Bradley, Davidson, Hamilton, Putnam, and Wilson.

Utah- Davis, and Salt Lake.

For the counties and parishes located in a qualified disaster zone in the 11 states, and Puerto Rico, the 2020 calendar year population figures to be used in calculating the additional credit authority in the Act are the resident population county-level estimates as of July 1, 2019 that were released electronically by the U.S. Census Bureau on March 26, 2020 and described in Press Release CB20-53. This is consistent with the population figures used in Notice 2020-10, 2020-10 I.R.B. 456, which advised State and local housing credit agencies on the 2020 calendar year resident population figures.

III. STATE POPULATIONS RESIDING IN A QUALIFIED DISASTER ZONE

Based on the foregoing, the portion of each jurisdiction’s population residing in a

qualified disaster zone for calculating the applicable dollar limitation is provided below:

Alabama	788,380
California	23,069,525
Florida	962,143
Iowa	1,215,774
Louisiana	2,770,640
Michigan	339,154
Mississippi	667,359
Oregon	1,805,895
Puerto Rico	1,053,857
South Carolina	795,267
Tennessee	1,394,960
Utah	1,515,918

IV. DRAFTING INFORMATION

The principal author of this notice is Michael J. Torruella Costa, Office of the Associate Chief Counsel (Passthroughs and Special Industries). For further information regarding this notice, please contact Mr. Torruella Costa at (202) 317-4137 (not a toll-free number).
