**Guidance for providing Emergency Housing Relief – FEMA FL 4339-DR (Maria-Puerto Rico)**

Internal Revenue Service (IRS) Revenue Procedure 2014-49 and IRS Revenue Procedure 2014-50 provides guidance to state agencies in the event the President declares a Major Disaster.

This communication is intended to provide approval for owners (and managers) of developments located in Florida that desire to provide Emergency Housing Relief during a Temporary Housing Period to individuals displaced from their primary residence located in a municipality of the Commonwealth of Puerto Rico declared eligible for Individual Assistance as a result of the Major Disaster. Effective September 20, 2017, all vacant units at properties financed through Multifamily Mortgage Revenue Bonds (MMRB) or allocated through Housing Credits (HC) in Florida can be leased to these displaced individuals. The Temporary Housing Period shall end not later than September 30, 2018 (12 months from the end of the month in which the President initially declared the Major Disaster in Florida).

Designated Municipalities eligible for Individual Assistance):

(Initial Declaration of September 20, 2017 and Amendment No. 2 of October 2, 2017)

Adjuntas, Aguada, Aguas Buenas, Aibonito, Anasco, Aquadilla, Arecibo, Arroyo, Barceloneta,

Barranquitas, Bayamón, Cabo Rojo, Caguas, Camuy, Canóvanas, Carolina, Cataño, Cayey,

Ceiba, Ciales, Cidra, Coamo, Comerio, Corozal, Culebra, Dorado, Fajardo, Florida, Guanica

Guayama, Guayanilla, Guaynabo, Gurabo, Hatillo, Hormigueros, Humacao, Isabella, Jayuya,

Juana Díaz, Juncos, Lajas, Larus, Las Marias, Las Piedras, Loíza, Luquillo, Manati, Maricao,

Maunabo, Mayaguez, Moca, Morovis, Naguabo, Naranjito, Orocovis, Patillas, Penuelas,

Ponce, Quebradillas, Rincon, Rio Grande, Sabana Grande, Salinas, San German, San Juan,

San Lorenzo, San Sebastian, Santa Isabel, Toa Baja, Toa Alta, Trujillo Alto, Utuado, Vega Alta,

Vega Baja, Vieques, Villalba, Yabucoa, Yauco

The following rules are suspended for displaced households until September 30, 2018.

* The income limits;
* Non-transient rule (i.e., short term leases are allowed);
* Available unit rule (i.e. a unit can be rented to a displaced household instead of being held for a low-income household);
* No existing low-income household may be evicted or otherwise have his or her occupancy terminated solely to provide emergency housing relief for a Displaced Individual.

All other rules and regulations continue to apply. The rents must be restricted regardless of the income-qualification status of the Displaced Individual receiving Emergency Housing Relief.

Owners are authorized but not required to provide Emergency Housing Relief to Displaced Individuals during the Temporary Housing Period. The owner of a development in Florida Housing's portfolio who wishes to provide temporary housing to individuals displaced as a result of Hurricane Irma will execute and submit to Florida Housing (via email to HDR@floridahousing.org) Florida Housing Form TH-01 Notification of Intent to Provide Temporary Housing FEMA-4339-DR MARIA Rev. 11-17. In addition, each displaced individual who is provided temporary housing is required to execute Florida Housing Form TH-02 Declaration of Displacement - FEMA-4339-DR IRMA Rev. 11-17. The Declaration of Displacement will be retained in the tenant file.

Approval by Florida Housing of the relief provided by IRS does not act to suspend or waive the income limitations or any other requirements or conditions of any program administered by a local housing finance authority or any other local jurisdiction. Temporary relief in connection with such programs must be independently obtained through the appropriate officials of such local housing finance authority or other local jurisdiction.