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

The owner of a development that participates in Florida Housing’s Multifamily Mortgage Revenue Bond (MMRB) and/or Housing Credits (HC) program is approved to provide Emergency Housing Relief during a Temporary Housing Period to individuals displaced from their primary residence located in a county that, due to the Major Disaster, was declared eligible for Individual Assistance. The Temporary Housing Period shall end not later than October 31, 2019 (12 months from the end of the month in which the President initially declared the Major Disaster in Florida). Owners are authorized but not required to provide Emergency Housing Relief to displaced individuals.

Designated Florida Counties (Individual Assistance):
(Initial Declaration: October 11, 2018; through Amendment 3 on October 16, 2018)

Therefore, effective October 11, 2018, vacant units at Florida Housing properties participating in the above programs can be rented to these displaced individuals. Occupancy of a unit by a displaced individual may not be used to meet demographic and/or special set-aside requirements (e.g. ELI, Farmworker, Link, etc.) unless the displaced individual demonstrates qualification for the specific demographic and/or special set-aside requirement.

The following rules are suspended, temporarily, for displaced individuals through October 31, 2019.
- Income limits;
- Non-transient rule (i.e., short term leases are allowed);
- Available unit rule (i.e., a vacated low-income unit may be rented to a displaced individual instead of being held for a low-income household); and
- 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 during the Temporary Housing Period. The rents must be restricted in accordance with the regulatory documents of the development regardless of the income-eligibility status of the Displaced Individual receiving Emergency Housing Relief.

The owner of a development in Florida Housing's portfolio that wishes to provide temporary housing to these displaced individuals will submit via email to Florida Housing (HDR@floridahousing.org) a scanned copy of the Form TH-01 Notification of Intent to Provide Temporary Housing (Michael 10-18).doc that was executed by a legal signatory for the owner. The displaced individuals will execute a Declaration of Displacement, Form TH-02 Declaration of Displacement - FEMA FL-4399-DR (Michael 10-18).doc, that is retained in the resident file. When a household is composed of individuals displaced from multiple prior primary residences a separate form is required of the individuals from each prior residence.

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 jurisdiction. Relief in connection with such programs must be independently obtained from such local housing finance authority or other jurisdiction.