

## Guidance for Providing Emergency Housing Relief – FEMA FL xxxx-DR (Hurricane Idalia)

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 county declared eligible for Individual Assistance as a result of the Major Disaster. Effective August 31, 2023, 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 August 31, 2024 (12 months from the end of the month in which the President initially declared the Major Disaster in Florida).

Designated Florida Counties (Individual Assistance):through xxxx-DR-FL  
(Initial Declaration: xxxx-DR-FL, August 31, 2023)

Alachua, Baker, Bay, Bradford, Calhoun, Charlotte, Citrus, Clay, Collier, Columbia, DeSoto, Dixie, Duval, Flagler, Franklin, Gadsden, Gilchrist, Gulf, Hamilton, Hardee, Hernando, Hillsborough, Jefferson, Lafayette, Lake, Lee, Leon, Levy, Liberty, Madison, Manatee, Marion, Nassau, Pasco, Pinellas, Polk, Putnam, Sarasota, Seminole, St. Johns, Sumter, Suwannee, Taylor, Union, Volusia, Wakulla

The following rules are temporarily suspended for displaced households until August 31, 2024:

- 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 Idalia will execute and submit to Florida Housing (via email to [HDR@floridahousing.org](mailto:HDR@floridahousing.org)) Florida Housing [form TH-01 Notification of Intent to Provide Temporary Housing- Idalia 8 2023](#). In addition, each displaced individual who is provided temporary housing is required to execute Florida Housing [form TH-02 Declaration of Displacement- Idalia 8 2023](#). 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.