Date: August 6, 2026

NOTICE TO TAX CREDIT PROPERTY OWNERS
OF POST YEAR 15 PROPERTIES
IN THE FOLLOWING AREAS:

Chelan, Ferry, Okanogan, Spokane, Stevens and Yakima counties
Confederated Tribes and Bands of the Yakama Nation
Confederated Tribes of the Colville Reservation
Spokane Tribe of Indians
Newly added (8/31/26): Benton, Columbia, Grant, Kittitas, and Whitman counties

The Washington State Housing Finance Commission is suspending certain tenant qualification requirements in order to allow owners of certain Low-Income Housing Tax Credit (LIHTC) rental properties to quickly provide emergency housing to victims of the wildfires in the above-named counties and tribal areas of Washington.

From now through **August 4, 2027**, eligible LIHTC properties may accept eligible tenants based on self-certification that their income does not exceed 100% of Area Median Income. Other income, Special Needs and population requirements and restrictions on housing students are also suspended during this period.

Project owners are not required to participate; this is a voluntary waiver.

1. **Eligible Projects**. LIHTC projects that are both past "Year 15" (i.e., out of the federal compliance period) and located in above-named counties and tribal areas of Washington. If you are unsure whether your project is eligible, please contact the portfolio analyst (PA) assigned to your property.

2. **Eligible Tenants**. Individuals and households displaced by wildfires in the Chelan, Ferry, Okanogan, Spokane, Stevens and Yakima Counties, as well as in the jurisdiction of the Confederated Tribes and Bands of the Yakama Nation, Confederated Tribes of the Colville and the Spokane Tribe of Indians.

3. **Waiver of Income and Rent Restrictions.** Applicants' income must be below **100%** of the applicable county's median income. Income may be self-certified on a form provided by the

Commission (see below). Rent for the low-income units leased to displaced households should also not exceed the published LIHTC Rent limits for **60%** of the county's Area Median Income (AMI).

Any other income requirements, Special Needs and population requirements and the restrictions on housing students in the Regulatory Agreement (Extended Use Agreement) with the Commission will be suspended during this waiver period.

4. **Documentation.**
   - Owners must collect a completed **Displaced Household Certification** form from each displaced household. The form is available **here.**
   - Owners **must indicate in WBARS** (in the Comments field in each individual household record) that the household in the unit is being housed temporarily due to wildfires.
   - Owners should retain the Displaced Household Certification as part of the annual compliance monitoring process and provide the information to the IRS upon request.

5. **Duration.** Emergency housing at tax credit properties is available under this waiver for up to one year from the date of the federal emergency declaration on August 4, 2026. Property owners may choose the length of emergency housing provided within that one-year period. The expiration date for this waiver is August 4, 2027, unless extended by the Commission. Leases should be written to terminate within this waiver period and to notify tenants that they must either vacate or income certify at the end of the term.

6. **Units**. Owners may not evict existing tenants or terminate their tenancy in order to provide housing for displaced households.

7. **Termination of Waiver.** At the end of the waiver period, displaced households must either vacate the unit, or be income certified as a new move-in and must execute a new lease with a minimum six-month term.

8. **Inspections**. LIHTC on-site inspections will be postponed until the end of the waiver period.

9. **Other Requirements**. Property owners should confirm applicable income and set-aside requirements with their other public funders as requirements may differ.