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Tuesday, September 18, 2007

Part IV

Department of Housing and Urban Development

Statutorily Mandated Designation of Difficult Development Areas for 2008; Notice

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

[Docket No. FR-5169-N-01]

Statutorily Mandated Designation of Difficult Development Areas for 2008

AGENCY: Office of the Assistant Secretary for Policy Development and Research, HUD.

ACTION: Notice.

SUMMARY: This document designates "Difficult Development Areas" (DDAs) for purposes of the Low-Income Housing Tax Credit (LIHTC) under Section 42 of the Internal Revenue Code of 1986 (the Code) (26 U.S.C. 42). The United States Department of Housing and Urban Development (HUD) makes new DDA designations annually. The designations of "Qualified Census Tracts" (QCTs) under Section 42 of the Internal Revenue Code published September 28, 2007, remain in effect.

FOR FURTHER INFORMATION CONTACT: For questions on how areas are designated and on geographic definitions, contact Michael K. Hollar, Economist, Economic Development and Public Finance Division, Office of Policy Development and Research, Department of Housing and Urban Development, 451 Seventh Street, SW., Room 8234, Washington, DC 20410–6000, telephone number (202) 402-5878, or send an e-mail to Michael.K.Hollar@hud.gov. For specific legal questions pertaining to Section 42, contact Branch 5, Office of the Associate Chief Counsel, Passthroughs and Special Industries, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224, telephone number (202) 622–3040. For questions about the "HUB Zones" program, contact Michael P. McHale, Assistant Administrator for Procurement Policy, Office of Government Contracting, Small Business Administration, 409 Third Street, SW., Suite 8800, Washington, DC 20416, telephone number (202) 205-8885, fax number (202) 205-7167, or send an e-mail to hubzone@sba.gov. A text telephone is available for persons with hearing or speech impairments at (202) 708-9300. (These are not toll-free telephone numbers.) Additional copies of this notice are available through HUD User at (800) 245–2691 for a small fee to cover duplication and mailing costs.

Copies Available Electronically: This notice and additional information about DDAs and QCTs are available electronically on the Internet at http:// www.huduser.org/datasets/qct.html. SUPPLEMENTARY INFORMATION:

This Document

This notice designates DDAs for each of the 50 states, the District of Columbia, Puerto Rico, American Samoa, Guam, the Northern Mariana Islands, and the U.S. Virgin Islands. The designations of DDAs in this notice are based on final Fiscal Year (FY) 2007 Fair Market Rents (FMRs), FY2007 income limits, and 2000 Census population counts, as explained below. This notice also lists those areas treated as DDAs under the Gulf Opportunity Zone Act of 2005 (GO Zone Act) (Pub. L. 109–135; the GO Zone Act, as amended by the U.S. Troop Readiness, Veterans' Care, Katrina Recovery, and Iraq Accountability Appropriations Act of 2007). Specifically, the GO Zone Act provides that areas "determined by the President to warrant individual or individual and public assistance from the federal government under the Robert T. Stafford **Disaster Relief and Emergency** Assistance Act (Stafford Act)" as a result of Hurricanes Katrina, Rita, or Wilma shall be treated as DDAs designated under subclause (I) of Internal Revenue Code section 42(d)(5)(C)(iii) (i.e., areas designated by the Secretary of Housing and Urban Development as having high construction, land, and utility costs relative to area median gross income (AMGI)), and shall not be taken into account for purposes of applying the limitation under subclause II of such section (i.e., the 20 percent cap on the total population of designated areas). The designations of QCTs under Section 42 of the Internal Revenue Code published September 28, 2006 (71 FR 57234) remain in effect.

2000 Census

Data from the 2000 Census on total population of metropolitan areas and nonmetropolitan areas are used in the designation of DDAs. The Office of Management and Budget (OMB) published new metropolitan area definitions incorporating 2000 Census data first in OMB Bulletin No. 03-04 on June 6, 2003, and has updated them periodically through OMB Bulletin No. 06-01 on December 5, 2005. The FY2007 FMRs and FY2007 income limits used to designate DDAs are based on these new MSA definitions, with modifications to account for substantial differences in rental housing markets (and, in some cases, median income levels) within MSAs.

Background

The U.S. Department of the Treasury (Treasury) and its Internal Revenue Service (IRS) are authorized to interpret

and enforce the provisions of the Internal Revenue Code (the Code), including the LIHTC found at Section 42 of the Code. The Secretary of HUD is required to designate DDAs and QCTs by Section 42(d)(5)(C) of the Code. In order to assist in understanding HUD's mandated designation of DDAs and QCTs for use in administering Section 42, a summary of the section is provided. The following summary does not purport to bind Treasury or the IRS in any way, nor does it purport to bind HUD, since HUD has authority to interpret or administer the Code only in instances where it receives explicit delegation.

Summary of Low-Income Housing Tax Credit

The LIHTC is a tax incentive intended to increase the availability of lowincome housing. Section 42 provides an income tax credit to owners of newly constructed or substantially rehabilitated low-income rental housing projects. The dollar amount of the LIHTC available for allocation by each state (credit ceiling) is limited by population. Each state is allowed a credit ceiling based on a statutory formula indicated at Section 42(h)(3). States may carry forward unallocated credits derived from the credit ceiling for one year; however, to the extent these unallocated credits are not used by then, the credits go into a national pool to be redistributed to states as additional credit. State and local housing agencies allocate the state's credit ceiling among low-income housing buildings whose owners have applied for the credit. Besides Section 42 credits derived from the credit ceiling, states may also provide Section 42 credits to owners of buildings based on the percentage of certain building costs financed by tax-exempt bond proceeds. Credits provided under the tax-exempt bond "volume cap" do not reduce the credits available from the credit ceiling.

The credits allocated to a building are based on the cost of units placed in service as low-income units under particular minimum occupancy and maximum rent criteria. In general, a building must meet one of two thresholds to be eligible for the LIHTC: either 20 percent of the units must be rent-restricted and occupied by tenants with incomes no higher than 50 percent of the Area Median Gross Income (AMGI), or 40 percent of the units must be rent-restricted and occupied by tenants with incomes no higher than 60 percent of AMGI. The term "rentrestricted" means that gross rent, including an allowance for utilities,

cannot exceed 30 percent of the tenant's imputed income limitation (i.e., 50 percent or 60 percent of AMGI). The rent and occupancy thresholds remain in effect for at least 15 years, and building owners are required to enter into agreements to maintain the lowincome character of the building for at least an additional 15 years.

The LIHTC reduces income tax liability dollar-for-dollar. It is taken annually for a term of 10 years and is intended to yield a present value of either: (1) 70 percent of the "qualified basis" for new construction or substantial rehabilitation expenditures that are not federally subsidized (i.e., financed with tax-exempt bonds or below-market federal loans), or (2) 30 percent of the qualified basis for the cost of acquiring certain existing buildings or projects that are federally subsidized. The actual credit rates are adjusted monthly for projects placed in service after 1987 under procedures specified in Section 42. Individuals can use the credits up to a deduction equivalent of \$25,000 (the actual maximum amount of credit that an individual can claim depends on the individual's marginal tax rate). Individuals cannot use the credits against the alternative minimum tax. Corporations, other than S or personal service corporations, can use the credits against ordinary income tax. They cannot use the credits against the alternative minimum tax. These corporations can also deduct losses from the project.

The qualified basis represents the product of the building's "applicable fraction" and its "eligible basis." The applicable fraction is based on the number of low-income units in the building as a percentage of the total number of units, or based on the floor space of low income-units as a percentage of the total floor space of residential units in the building. The eligible basis is the adjusted basis attributable to acquisition, rehabilitation, or new construction costs (depending on the type of LIHTC involved). These costs include amounts chargeable to a capital account that are incurred prior to the end of the first taxable year in which the qualified lowincome building is placed in service or, at the election of the taxpayer, the end of the succeeding taxable year. In the case of buildings located in designated DDAs or designated QCTs, eligible basis can be increased up to 130 percent from what it would otherwise be. This means that the available credits also can be increased by up to 30 percent. For example, if a 70 percent credit is available, it effectively could be increased to as much as 91 percent.

Section 42 of the Code defines a DDA as any area designated by the Secretary of HUD as an area that has high construction, land, and utility costs relative to the AMGI. All designated DDAs in metropolitan areas (taken together) may not contain more than 20 percent of the aggregate population of all metropolitan areas, and all designated areas not in metropolitan areas may not contain more than 20 percent of the aggregate population of all nonmetropolitan areas.

The GO Zone Act provides that areas "determined by the President to warrant individual or individual and public assistance from the Federal Government" under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma shall be treated as DDAs designated under subclause I of Internal Revenue Code section 42(d)(5)(C)(iii) (i.e., areas designated by the Secretary of HUD as having high construction, land, and utility costs relative to AMGI), and shall not be taken into account for purposes of applying the limitation under subclause II of such section (i.e., the 20 percent cap on the total population of designated areas). This notice lists the affected areas described in the GO Zone Act. Because the populations of DDAs designated under the GO Zone Act are not counted against the statutory 20 percent cap on the aggregate population of DDAs, the total population of designated metropolitan DDAs listed in this notice exceeds 20 percent of the total population of all MSAs, and the population of all nonmetropolitan DDAs listed in this notice exceeds 20 percent of the total population of nonmetropolitan counties.

Explanation of HUD Designation Methodology

A. Difficult Development Areas

This notice lists all areas "determined by the President to warrant individual or individual and public assistance from the Federal Government" under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma as DDAs according to lists of counties and parishes from the Federal Emergency Management Agency Web site (*http:// www.fema.gov/*). Affected metropolitan areas and nonmetropolitan areas are assigned the indicator "[GO Zone]" in the lists of DDAs.

In developing the list of the remaining DDAs, HUD compared housing costs with incomes. HUD used 2000 Census population data and the MSA definitions, as published in OMB Bulletin No. 06–01 on December 5, 2005, with modifications, as described below. In keeping with past practice of

basing the coming year's DDA designations on data from the preceding year, the basis for these comparisons is the FY2007 HUD income limits for very low-income households (Very Low Income Limits, or VLILs), which are based on 50 percent of AMGI, and final FY2007 FMRs used for the Housing Choice Voucher (HCV) program. In formulating the FY2007 FMRs and VLILs, HUD modified the current OMB definitions of MSAs to account for substantial differences in rents among areas within each new MSA that were in different FMR areas under definitions used in prior years. HUD formed these "HUD Metro FMR Areas" (HMFAs) in cases where one or more of the parts of newly defined MSAs that previously were in separate FMR areas had 2000 Census base 40th-percentile recent mover rents that differed, by 5 percent or more, from the same statistic calculated at the MSA level. In addition, a few HMFAs were formed on the basis of very large differences in AMGIs among the MSA parts. All HMFAs are contained entirely within MSAs. All nonmetropolitan counties are outside of MSAs and are not broken up by HUD for purposes of setting FMRs and VLILs. (Complete details on HUD's process for determining FY2007 FMR areas and FMRs are available at http:// www.huduser.org/datasets/fmr/fmrs/ index.asp?data=fmr07. Complete details on HUD's process for determining FY2007 Income Limits are available at http://www.huduser.org/datasets/il/ il2007_docsys.html.)

HUD's unit of analysis for designating metropolitan DDAs, therefore, consists of: entire MSAs, in cases where these were not broken up into HMFAs for purposes of computing FMRs and VLILs; and HMFAs within the MSAs that were broken up for such purposes. Hereafter in this notice, the unit of analysis for designating metropolitan DDAs will be called the HMFA, and the unit of analysis for nonmetropolitan DDAs will be the nonmetropolitan county or county equivalent area. The procedure used in making the DDA calculations follows:

1. For each HMFA and each nonmetropolitan county, a ratio was calculated. This calculation used the final FY2007 two-bedroom FMR and the FY2007 four-person VLIL.

a. The numerator of the ratio was the area's final FY2007 FMR. In general, the FMR is based on the 40th-percentile gross rent paid by recent movers to live in a two-bedroom apartment. In metropolitan areas granted an FMR based on the 50th-percentile rent for purposes of improving the administration of HUD's HCV program (see 71 FR 5068), the 40th-percentile rent was used to ensure nationwide consistency of comparisons.

b. The denominator of the ratio was the monthly LIHTC income-based rent limit, which was calculated as ¹/12 of 30 percent of 120 percent of the area's VLIL (where the VLIL was rounded to the nearest \$50 and not allowed to exceed 80 percent of the AMGI in areas where the VLIL is adjusted upward from its 50 percent of AMGI base).

2. The ratios of the FMR to the LIHTC income-based rent limit were arrayed in descending order, separately, for HMFAs and for nonmetropolitan counties.

3. The non-GO Zone DDAs are those HMFAs and nonmetropolitan counties not in areas "determined by the President to warrant individual or individual and public assistance from the Federal Government" under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma, with the highest ratios cumulative to 20 percent of the 2000 population of all HMFAs and of all nonmetropolitan counties, respectively.

B. Application of Population Caps to DDA Determinations

In identifying DDAs, HUD applied caps, or limitations, as noted above. The cumulative population of metropolitan DDAs not in areas "determined by the President to warrant individual or individual and public assistance from the Federal Government" under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma cannot exceed 20 percent of the cumulative population of all metropolitan areas. The cumulative population of nonmetropolitan DDAs not in areas "determined by the President to warrant individual or individual and public assistance from the Federal Government" under the Stafford Act by reason of Katrina, Rita, or Wilma cannot exceed 20 percent of the cumulative population of all nonmetropolitan areas.

Ín applying these caps, HUD established procedures to deal with how to treat small overruns of the caps. The remainder of this section explains the procedures. In general, HUD stops selecting areas when it is impossible to choose another area without exceeding the applicable cap. The only exceptions to this policy are when the next eligible excluded area contains either a large absolute population or a large percentage of the total population, or the next excluded area's ranking ratio, as described above, was identical (to four decimal places) to the last area selected, and its inclusion resulted in only a minor overrun of the cap. Thus, for both the designated metropolitan

and nonmetropolitan DDAs, there may be minimal overruns of the cap. HUD believes the designation of additional areas in the above examples of minimal overruns is consistent with the intent of the legislation. As long as the apparent excess is small due to measurement errors, some latitude is justifiable because it is impossible to determine whether the 20 percent cap has been exceeded. Despite the care and effort involved in a decennial census, the Census Bureau and all users of the data recognize that the population counts for a given area and for the entire country are not precise. Therefore, the extent of the measurement error is unknown. There can be errors in both the numerator and denominator of the ratio of populations used in applying a 20 percent cap. In circumstances where a strict application of a 20 percent cap results in an anomalous situation, recognition of the unavoidable imprecision in the census data justifies accepting small variances above the 20 percent limit.

C. Exceptions to OMB Definitions of MSAs and Other Geographic Matters

As stated in OMB Bulletin 06–01 defining metropolitan areas:

OMB establishes and maintains the definitions of Metropolitan * * * Statistical Areas, * * * solely for statistical purposes. * OMB does not take into account or attempt to anticipate any non-statistical uses that may be made of the definitions[.] In cases where * * * an agency elects to use the Metropolitan * * * Area definitions in nonstatistical programs, it is the sponsoring agency's responsibility to ensure that the definitions are appropriate for such use. An agency using the statistical definitions in a nonstatistical program may modify the definitions, but only for the purposes of that program. In such cases, any modifications should be clearly identified as deviations from the OMB statistical area definitions in order to avoid confusion with OMB's official definitions of Metropolitan * * Statistical Areas."

Following OMB guidance, the estimation procedure for the FY2007 FMRs incorporates the current OMB definitions of metropolitan areas based on the new Core-Based Statistical Area (CBSA) standards, as implemented with 2000 Census data, but makes adjustments to the definitions, in order to separate subparts of these areas in cases where FMRs (and in a few cases, VLILs) would otherwise change significantly if the new area definitions were used without modification. In CBSAs where sub-areas are established, it is HUD's view that the geographic extent of the housing markets are not yet the same as the geographic extent of the CBSAs, but may become so as the social

and economic integration of the CBSA component areas increases.

The geographic baseline for the new estimation procedure is the CBSA Metropolitan Areas (referred to as Metropolitan Statistical Areas or MSAs) and CBSA Non-Metropolitan Counties (non-metropolitan counties include the county components of Micropolitan CBSAs where the counties are generally assigned separate FMRs). The HUDmodified CBSA definitions allow for sub-area FMRs within MSAs based on the boundaries of "Old FMR Areas" (OFAs) within the boundaries of new MSAs. (OFAs are the FMR areas defined for the FY2005 FMRs. Collectively, they include June 30, 1999, OMB-definition Metropolitan Statistical Areas and **Primary Metropolitan Statistical Areas** (old definition MSAs/PMSAs), metropolitan counties deleted from old definition MSAs/PMSAs by HUD for FMR-setting purposes, and counties and county parts outside of old definition MSAs/PMSAs referred to as nonmetropolitan counties.) Sub-areas of MSAs are assigned their own FMRs when the sub-area 2000 Census Base FMR differs significantly from the MSA 2000 Census Base FMR (or, in some cases, where the 2000 Census base AMGI differs significantly from the MSA 2000 Census Base AMGI). MSA sub-areas, and the remaining portions of MSAs after sub-areas have been determined, are referred to as "HUD Metro FMR Areas (HMFAs)," to distinguish such areas from OMB's official definition of MSAs.

In addition, Waller County, Texas, which is part of the Houston-Baytown-Sugar Land, TX HMFA, is not an area "determined by the President to warrant individual or individual and public assistance from the Federal Government" under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma. It is, therefore, excluded from the definition of the Houston-Baytown-Sugar Land, TX HMFA and is assigned the FMR and VLIL of the Houston-Baytown-Sugar Land, TX HMFA and is evaluated as if it were a separate metropolitan area for purposes of designating DDAs. The Houston-Baytown-Sugar Land, TX HMFA is assigned the indicator "(part)" in the list of Metropolitan DDAs.

In the New England states (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont), HMFAs are defined according to county subdivisions or minor civil divisions (MCDs), rather than county boundaries. However, since no part of an HMFA is outside an OMB-defined, county-based MSA, all New England nonmetropolitan counties are kept intact for purposes of designating Nonmetropolitan DDAs.

For the convenience of readers of this notice, the geographical definitions of designated Metropolitan DDAs are included in the list of DDAs.

The Census Bureau provides no tabulations of 2000 Census data for Broomfield County, Colorado, an area that was created from parts of four Colorado counties when the city of Broomfield became a county in November 2001. Broomfield County is made up of former parts of Adams, Boulder, Jefferson, and Weld counties. The boundaries of Broomfield County are similar, but not identical to, the boundaries of the city of Broomfield at the time of the 2000 Census. In OMB metropolitan area definitions and, therefore, for purposes of this notice, Broomfield County is included as part of the Denver-Aurora, CO MSA. Census tracts in Broomfield County include the parts of the Adams, Boulder, Jefferson, and Weld County census tracts that were within the boundaries of the city of Broomfield according to the 2000 Census, plus parts of three Adams County tracts (85.15, 85.16, and 85.28), and one Jefferson County tract (98.25) that were not within any municipality during the 2000 Census but which, according to Census Bureau maps, are within the boundaries of Broomfield County. Data for Adams, Boulder. Jefferson, and Weld Counties and their census tracts were adjusted to exclude the data assigned to Broomfield County and its census tracts.

Future Designations

DDAs are designated annually as updated income and FMR data are made public.

Effective Date

For DDAs designated by reason of being in areas "determined by the President to warrant individual or individual and public assistance from the Federal Government" under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma (the GO Zone Designation), the designation is effective:

(1) For housing credit dollar amounts allocated and buildings placed in service during the period beginning on January 1, 2006, and ending on December 31, 2010; or

(2) For purposes of Section 42(h)(4) of the Internal Revenue Code, for buildings placed in service during the period beginning on January 1, 2006, and ending on December 31, 2010, but only with respect to bonds issued after December 31, 2005. The 2008 lists of DDAs that are not part of the GO Zone Designation are effective:

(1) For allocations of credit after December 31, 2007; or

(2) For purposes of Section 42(h)(4) of the Code, if the bonds are issued and the building is placed in service after December 31, 2007.

If an area is not on a subsequent list of DDAs, the 2008 lists are effective for the area if:

(1) The allocation of credit to an applicant is made no later than the end of the 365-day period after the submission to the LIHTC-allocating agency of a complete application by the applicant, and the submission is made before the effective date of the subsequent lists; or

(2) For purposes of Section 42(h)(4) of the Code, if:

(a) The bonds are issued or the building is placed in service no later than the end of the 365-day period after the applicant submits a complete application to the bond-issuing agency, and

(b) The submission is made before the effective date of the subsequent lists, provided that both the issuance of the bonds and the placement in service of the building occur after the application is submitted.

An application is deemed to be submitted on the date it is filed if the application is determined to be complete by the credit-allocating or bond-issuing agency. A "complete application" means that no more than *de minimis* clarification of the application is required for the agency to make a decision about the allocation of tax credits or issuance of bonds requested in the application.

requested in the application. In the case of a "multiphase project," the DDA or QCT status of the site of the project that applies for all phases of the project is that which applied when the project received its first allocation of LIHTC. For purposes of Section 42(h)(4) of the Internal Revenue Code, the DDA or QCT status of the site of the project that applies for all phases of the project is that which applied when the first of the following occurred: (a) The building(s) in the first phase were placed in service or (b) the bonds were issued.

For purposes of this notice, a "multiphase project" is defined as a set of buildings to be constructed or rehabilitated under the rules of the LIHTC and meeting the following criteria:

(1) The multiphase composition of the project (i.e., total number of buildings and phases in project, with a description of how many buildings are to be built in each phase and when each phase is to be completed, and any other information required by the agency) is made known by the applicant in the first application of credit for any building in the project, and that applicant identifies the buildings in the project for which credit is (or will be) sought;

(2) The aggregate amount of LIHTC applied for on behalf of, or that would eventually be allocated to, the buildings on the site exceeds the one-year limitation on credits per applicant, as defined in the QAP of the LIHTC-allocating agency, or the annual per capita credit authority of the LIHTC allocating agency, and is the reason the applicant must request multiple allocations over 2 or more years; and

(3) All applications for LIHTC for buildings on the site are made in immediately consecutive years.

Members of the public are hereby reminded that the Secretary of Housing and Urban Development, or the Secretary's designee, has sole legal authority to designate DDAs and OCTs by publishing lists of geographic entities as defined by, in the case of DDAs, the several states and the governments of the insular areas of the United States and, in the case of QCTs, by the Census Bureau; and to establish the effective dates of such lists. The Secretary of the Treasury, through the IRS thereof, has sole legal authority to interpret, and to determine and enforce compliance with, the Internal Revenue Code and associated regulations, including Federal Register notices published by HUD for purposes of designating DDAs and QCTs. Representations made by any other entity as to the content of HUD notices designating DDAs and QCTs that do not precisely match the language published by HUD should not be relied upon by taxpayers in determining what actions are necessary to comply with HUD notices.

Interpretive Examples of Effective Date

For the convenience of readers of this notice, interpretive examples are provided below to illustrate the consequences of the effective date in areas that gain or lose DDA status. The term "regular DDA," as used below, refers to DDAs that are designated by the Secretary of HUD as having high construction, land, and utility costs relative to AMGI. The term "GO Zone DDA" refers to areas "determined by the President to warrant individual or individual and public assistance from the Federal Government" under the Stafford Act by reason of Hurricanes Katrina, Rita, or Wilma. The examples covering regular DDAs are equally applicable to QCT designations.

(Case A) Project A is located in a 2008 regular DDA that is NOT a designated regular DDA in 2009. A complete application for tax credits for Project A is filed with the allocating agency on November 15, 2008. Credits are allocated to Project A on October 30, 2009. Project A is eligible for the increase in basis accorded a project in a 2008 regular DDA because the application was filed BEFORE January 1, 2009 (the assumed effective date for the 2009 regular DDA lists), and because tax credits were allocated no later than the end of the 365-day period after the filing of the complete application for an allocation of tax credits.

(Case B) Project B is located in a 2008 regular DDA that is NOT a designated regular DDA in 2009. A complete application for tax credits for Project B is filed with the allocating agency on December 1, 2008. Credits are allocated to Project B on March 30, 2010. Project B is NOT eligible for the increase in basis accorded a project in a 2008 regular DDA because, although the application for an allocation of tax credits was filed BEFORE January 1, 2009 (the assumed effective date of the 2009 regular DDA lists), the tax credits were allocated later than the end of the 365-day period after the filing of the complete application.

(Case C) Project C is located in a 2008 regular DDA that was not a DDA in 2007. Project C was placed in service on November 15, 2007. A complete application for tax-exempt bond financing for Project C is filed with the bond-issuing agency on January 15, 2008. The bonds that will support the permanent financing of Project C are issued on September 30, 2008. Project C is NOT eligible for the increase in basis otherwise accorded a project in a 2008 DDA because the project was placed in service BEFORE January 1, 2008.

(Case D) Project D is located in an area that is a regular DDA in 2008, but is NOT a regular DDA in 2009. A complete application for tax-exempt bond financing for Project D is filed with the bond-issuing agency on October 30, 2008. Bonds are issued for Project D on April 30, 2009, but Project D is not placed in service until January 30, 2010. Project D is eligible for the increase in basis available to projects located in 2008 regular DDAs because: (1) The first of the two events necessary for triggering the effective date for buildings described in Section 42(h)(4)(B) of the Code (the two events being bonds issued and buildings placed in service) took place on April 30, 2009, within the 365day period after a complete application for tax-exempt bond financing was filed, (2) the application was filed during a

time when the location of Project D was in a regular DDA, and (3) both the issuance of the bonds and placement in service of project D occurred after the application was submitted.

(Case E) Project E is located in a GO Zone DDA. The bonds used to finance project E are issued on July 1, 2010, and project E is placed in service July 1, 2011. Project E is NOT eligible for the increase in basis available to projects in GO Zone DDAs because it was not placed in service during the period that began on January 1, 2006, and ends on December 31, 2010.

(Case F) Project F is located in a GO Zone DDA. The bonds used to finance project F were issued July 1, 2005, and project F is placed in service on July 1, 2008. Project F is NOT eligible for the increase in basis available to projects in GO Zone DDAs because the bonds used to finance project F were issued BEFORE December 31, 2005.

(Case G) Project G is a multiphase project located in a 2007 regular DDA that is NOT a designated regular DDA in 2008. The first phase of Project G received an allocation of credits in 2007, pursuant to an application filed March 15, 2007, which describes the multiphase composition of the project. An application for tax credits for the second phase Project G is filed with the allocating agency by the same entity on March 15, 2008. The second phase of Project G is located on a contiguous site. Credits are allocated to the second phase of Project G on October 30, 2008. The aggregate amount of credits allocated to the two phases of Project G exceeds the amount of credits that may be allocated to an applicant in one year under the allocating agency's QAP and is the reason that applications were made in multiple phases. The second phase of Project G is therefore eligible for the increase in basis accorded a project in a 2007 regular DDA because it meets all of the conditions to be a part of a multiphase project.

(Case H) Project H is a multiphase project located in a 2007 regular DDA that is NOT a designated regular DDA in 2008. The first phase of Project H received an allocation of credits in 2007, pursuant to an application filed March 15, 2007, which does not describe the multiphase composition of the project. An application for tax credits for the second phase Project H is filed with the allocating agency by the same entity on March 15, 2009. Credits are allocated to the second phase of Project H on October 30, 2009. The aggregate amount of credits allocated to the two phases of Project H exceeds the amount of credits that may be allocated to an applicant in one year under the allocating agency's QAP. The second phase of Project H is, therefore, NOT eligible for the increase in basis accorded a project in a 2007 regular DDA because it does not meet all of the conditions for a multiphase project, as defined in this notice. The original application for credits for the first phase did not describe the multiphase composition of the project. Also, the application for credits for the second phase of Project H was not made in the year immediately following the first phase application year.

Findings and Certifications

Environmental Impact

In accordance with 40 CFR 1508.4 of the regulations of the Council on Environmental Quality and 24 CFR 50.19(c)(6) of HUD's regulations, the policies and procedures contained in this notice provide for the establishment of fiscal requirements or procedures that do not constitute a development decision affecting the physical condition of specific project areas or building sites and, therefore, are categorically excluded from the requirements of the National Environmental Policy Act, except for extraordinary circumstances, and no Finding of No Significant Impact is required.

Federalism Impact

Executive Order 13132 (entitled "Federalism") prohibits an agency from publishing any policy document that has federalism implications if the document either imposes substantial direct compliance costs on state and local governments and is not required by statute, or the document preempts state law, unless the agency meets the consultation and funding requirements of section 6 of the executive order. This notice merely designates DDAs as required under Section 42 of the Internal Revenue Code, as amended, for the use by political subdivisions of the states in allocating the LIHTC. This notice also details the technical methodology used in making such designations. As a result, this notice is not subject to review under the order.

Dated: August 31, 2007.

Darlene F. Williams,

Assistant Secretary for Policy Development and Research.

BILLING CODE 4210-67-P

State	Metropolitan Area	Metropolitan Area Components	ents		
Alabama	Mobile, AL MSA [GO Zone]	Mobile County			
	Tuscaloosa, AL MSA [GO Zone]	Greene County	Hale County	Tuscaloosa County	
Arizona	Flagstaff, AZ MSA	Coconino County			
	Prescott, AZ MSA	Yavapai County			
	Yuma, AZ MSA	Yuma County			
California	Los Angeles-Long Beach, CA HMFA	Los Angeles County			
	Napa, CA MSA	Napa County			
	Oakland-Fremont, CA HMFA	Alameda County	Contra Costa County		
	Orange County, CA HMFA	Orange County			
	Oxnard-Thousand Oaks-Ventura, CA MSA	Ventura County			
	SacramentoArden-ArcadeRoseville, CA HMFA	El Dorado County	Placer County	Sacramento County	
	Salinas, CA MSA	Monterey County			
	San Diego-Carlsbad-San Marcos, CA MSA	San Diego County			
	San Luis Obispo-Paso Robles, CA MSA	San Luis Obispo County			
	Santa Barbara-Santa Maria, CA MSA	Santa Barbara County			
	Santa Cruz-Watsonville, CA MSA	Santa Cruz County			
	Santa Rosa-Petaluma, CA MSA	Sonoma County			
	Stockton, CA MSA	San Joaquin County			
Florida	Cape Coral-Fort Myers, FL MSA [GO Zone]	Lee County			
	Deltona-Daytona Beach-Ormond Beach, FL MSA	Volusia County			
	Fort Lauderdale, FL HMFA [GO Zone]	Broward County			
	Miami-Miami Beach-Kendall, FL HMFA [GO Zone]	Miami-Dade County			
	Naples-Marco Island, FL MSA [GO Zone]	Collier County			
	Palm Bay-Melbourne-Titusville, FL MSA [GO Zone]	Brevard County			
	Port St. Lucie-Fort Pierce, FL MSA [GO Zone]	Martin County	St. Lucie County		
	Sebastian-Vero Beach, FL MSA [GO Zone]	Indian River County			
	Tampa-St. Petersburg-Clearwater, FL MSA	Hernando County	Hillsborough County	Pasco County	Pinellas County
	West Palm Beach-Boca Raton, FL HMFA [GO Zone]	Palm Beach County			
Hawaii	Honolulu, HI MSA	Honolulu County			
Louisiana	Baton Rouge, LA HMFA [GO Zone]	Ascension Parish	East Baton Rouge Parish	East Feliciana Parish	Livingston Parish
		Pointe Coupee Parish	St. Helena Parish	West Baton Rouge Parish	West Feliciana Parish
	Houma-Bayou Cane-Thibodaux, LA MSA [GO Zone]	Lafourche Parish	Terrebonne Parish		
	Iberville Parish, LA HMFA [GO Zone]	Iberville Parish			
	Lafayette, LA MSA [GO Zone]	Lafayette Parish	St. Martin Parish		
	Lake Charles, LA MSA [GO Zone]	Calcasieu Parish	Cameron Parish		
	New Orleans-Metairie-Kenner, LA MSA [GO Zone]	Jefferson Parish	Orleans Parish	Plaquemines Parish	St. Bernard Parish
		St. Charles Parish	St. John the Baptist Parish	St. Tammany Parish	

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State	Metropolitan Area	Metropolitan Area Components	Its		
Massachusetts	Boston-Cambridge-Quincy, MA-NH HMFA	Acton town	Amesbury town	Arlington town	Ashby town
		Ashland town	Aver town	Bedford town	Bellingham town
		Belmont town	Beverly city	Boston city	Boxborough town
		Braintree town	Brookline town	Burlington town	Cambridge city
		Canton town	Carlisle town	Carver town	Chelsea city
		Cohasset town	Concord town	Danvers town	Dedham town
		Dover town	Duxbury town	Essex town	Everett city
		Foxborough town	Framingham town	Franklin city	Gloucester city
		Hamilton town	Hanover town	Hingham town	Holbrook town
		Holliston town	Hopkinton town	Hudson town	Hull town
		Ipswich town	Kingston town	Lexington town	Lincoln town
		Littleton town	Lynn city	Lynnfield town	Malden city
		Manchester-by-the-Sea town	Marblehead town	Marlborough city	Marshfield town
		Maynard town	Medfield town	Medford city	Medway town
		Melrose city	Middleton town	Millis town	Milton town
		Nahant town	Natick town	Needham town	Newbury town
		Newburyport city	Newton city	Norfolk town	North Reading town
		Norwell town	Norwood town	Peabody city	Pembroke town
		Plainville town	Plymouth town	Quincy city	Randolph town
		Reading town	Revere city	Rockland town	Rockport town
		Rowley town	Salem city	Salisbury town	Saugus town
		Scituate town	Sharon town	Sherborn town	Shirley town
		Somerville city	Stoneham town	Stoughton town	Stow town
		Sudbury town	Swampscott town	Topsfield town	Townsend town
		Wakefield town	Walpole town	Waltham city	Wareham town
		Watertown city	Wayland town	Wellesley town	Wenham town
		Weston town	Westwood town	Weymouth town	Wilmington town
		Winchester town	Winthrop town	Woburn city	Wrentham town
	Brockton, MA HMFA	Abington town	Avon town	Bridgewater town	Brockton city
		East Bridgewater town	Halifax town	Hanson town	Lakeville town
		Marion town	Mattapoisett town	Middleborough town	Plympton town
		Rochester town	West Bridgewater town	Whitman town	
Mississippi	Gulfport-Biloxi, MS MSA [GO Zone]	Hancock County	Harrison County	Stone County	
	Hattiesburg, MS MSA [GO Zone]	Forrest County	Lamar County	Perry County	
	Jackson, MS HMFA [GO Zone]	Copiah County	Hinds County	Madison County	Rankin County
	Pascagoula, MS MSA [GO Zone]	George County	Jackson County		
	Simpson County, MS HMFA [GO Zone]	Simpson County			
New Hampshire	Boston-Cambridge-Quincy, MA-NH HMFA	Seabrook town	South Hampton town		
New Jersey	Atlantic City, NJ MSA	Atlantic County			
	Jersey City, NJ HMFA	Hudson County			
	Vineland-Millville-Bridgeton, NJ MSA	Cumberland County			
New York	Nassau-Suffolk, NY HMFA	Nassau County	Suffolk County		
	New York, NY HMFA	Bronx County	Kings County	New York County	
		Queens County	Richmond County	Rockland County	Westchester County

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State	Metropolitan Area	Metropolitan Area Components	ints		
Texas	Beaumont-Port Arthur, TX MSA [GO Zone] Brazoria County, TX HMFA [GO Zone]	Hardin County Brazoria County	Jefferson County	Orange County	
	Housefon-Bautown-Suraar and TX HMEA (nart) [GO Zone]	Chambers County	Fort Band County	Galveston County	Harris County
		Liberty County	Montgomery County	San Jacinto County	
	McAllen-Edinburg-Mission, TX MSA	Hidalgo County		·	
Puerto Rico	Aguadilla-Isabela-San Sebastián, PR MSA	Aguada Municipio	Aguadilla Municipio	Añasco Municipio	Isabela Municipio
	1	Lares Municipio	Moca Municipio	Rincón Municipio	Municipio
	Arecibo, PR HMFA	Arecibo Municipio	Camuy Municipio	Hatillo Municipio	
	Barranquitas-Aibonito-Quebradillas, PR HMFA	Aibonito Municipio	Barranquitas Municipio	Ciales Municipio	Maunabo Municipio
		Orocovis Municipio	Quebradillas Municipio		
	Caguas, PR HMFA	Caguas Municipio	Cayey Municipio	Cidra Municipio	Gurabo Municipio
		San Lorenzo Municipio			
	Fajardo, PR MSA	Ceiba Municipio	Fajardo Municipio	Luquillo Municipio	
	Guayama, PR MSA	Arroyo Municipio	Guayama Municipio	Patillas Municipio	
	Mayagüez, PR MSA	Hormigueros Municipio	Mayagüez Municipio		
	Ponce, PR MSA	Juana Díaz Municipio	Ponce Municipio	Villalba Municipio	
	San Germán-Cabo Rojo, PR MSA	Cabo Rojo Municipio	Lajas Municipio	Sabana Grande Municipio	San Germán Municipio
	San Juan-Guaynabo, PR HMFA	Aguas Buenas Municipio	Barceloneta Municipio	Bayamón Municipio	Canóvanas Municipio
		Carolina Municipio	Cataño Municipio	Comerío Municipio	Corozal Municipio
		Dorado Municipio	Florida Municipio	Guaynabo Municipio	Humacao Municipio
		Juncos Municipio	Las Piedras Municipio	Loíza Municipio	Manatí Municipio
		Morovis Municipio	Naguabo Municipio	Naranjito Municipio	Río Grande Municipio
		San Juan Municipio	Toa Alta Municipio	Toa Baja Municipio	Trujillo Alto Municipio
		Vega Alta Municipio	Vega Baia Municipio	Yabucoa Municipio	

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Activity Control Contro Control Control <t< th=""><th></th><th></th><th>Cicilia Construction Teacil</th><th>Mercan Permit (PO 7ean)</th><th>Dickens County [CO Zono]</th></t<>			Cicilia Construction Teacil	Mercan Permit (PO 7ean)	Dickens County [CO Zono]
Aeultans East Borough Bethel Census Area Haines Borough Nome Census Area Prince of Valee-Cuint Ketchikan Census Area Nome Census Area Prince of Valee-Cuint Ketchikan Census Area Nome Census Area Prince of Valee-Cuint Ketchikan Census Area Nade Hampion Census Area Valee-County Name Census Area Valee-County Name Census Area Valee-County Name Census Area Valeerale County Name Census Area Valeerale County Name Census Area Name Census Area Nade Hampion Census Area Valeerale County Revelae County Amedion County Name Census Area Amedion County Name Cennty Amedion County Name Cennty Tool County Seasen County	Alaballia	Crioctaw County [GO Zone] Sumter County [GO Zone]	Washington County [GO Zone]		
Haines Borough Juneau City and Borough Lake and Perinsula Borough Nueau City and Borough Prince Controx Census Area Ninder Census Area Prince Controy Censis Area Valdez-Controy Censis Area Valder Curry Censis Area Mongomery Country Lan Borouth Barker Country Carnol Mongomery Country Censis Area Mongomery Country Laread Country Mongomery Country Hempstead Country Mongomery Country Nade Hampton Census Area Mongomery Country Mone Country Mongomery Country Mone Country Montone Country Mone Country Montone Country Mone Country Montone Country Mone Country Montone Country Mone Country Valeer Country Mone Country Valeer Country Mone Country Montone Country Mone Country Valeer Country Mone Country Valeer Country	Alaska	Aleutians East Borough	Bethel Census Area	Bristol Bay Borough	Dillingham Census Area
Aller Nome Census Area Nome Census Area Prince of Wales-Outer Kethikan Census Area Nome Census Area Nome Census Area Valor-Koyukuk Census Area Nome Census Area Note Census Area Valor-Koyukuk Census Area Note Census Area Note Census Area Valor-Koyukuk Census Area Note Census Area Note Census Area Valor-Koyukuk Census Area Control Cachis County Bakter County Greened County Cachis County Amador Sounty Cachis County Newada County Amador County Newada County Newada County Amador County Newada County Newada County Archulets County Newada County Newada County Arch		Haines Borough	Juneau City and Borough	Ketchikan Gateway Borough	Kodiak Island Borough
Prince of Wates Outer Ketchikan Census Area Sitta City and Borough Valors-Concrecybiok/Gensus Area Viden Hampton Census Area Wade Hampton Census Area Vides-Concrecybiok/Gensus Area Viden Agencie Contry Hampton Census Area Vides-Concrecybiok/Gensus Area Viden Agencie Contry Learned Country Baker Country Baker Country Contry Contry Hempstead Country Baker Country Mongomery Country Carent Country Marador Country Nen Country Mongomery Country Stream Country Marador Country Nen Country Nen Country Marador Country Mongomery Country Nen Country Nen Country Nen Country Areador Country Nen Country Nen Country Nen Country Nen Country Areador Country Nen Country Nen Country Nen Country Nen Country Areador Country Nen Country Nen Country Nen Country Nen Country Areador Country Nen Country Nen Country Nen Country Nen Country Areador Country Nen Country Nen Coun		Lake and Peninsula Borough	Nome Census Area	North Slope Borough	Northwest Arctic Borough
Yudiac Control Censis Area Wade Hampon Censis Area Wangel Petersburg Censis Area Yudiac Colondy Censis County Canadia County Mangel Petersburg Censis Area Apacter County Exter County Canadia County Mangel Petersburg Censis Area Apacter County Exter County Canadia County Mangel Petersburg Censis Apacter County Exter County Canadia County Mangel Petersburg Censis No County External County Canadia County Mangel County Areador County External County Canadia County Mangel County Areador County No County No County Mangel County Areador County Easter County Mangoa County Mangoa County Areador County Easter County Mangoa County Ma		Prince of Wales-Outer Ketchikan Census Area	Sitka City and Borough	Skagway-Hoonah-Angoon Census Ai	rea Southeast Fairbanks Census Area
Aread Fourty Arread County Baser County Baser County Baser County Baser County Baser County Mentones County Mentones Ment		Valdez-Cordova Census Area	Wade Hampton Census Area	Wrangell-Petersburg Census Area	Yakutat City and Borough
Aracter County Carefic County Lange activity Carefic County Value County Name Review County Basker County Hander Scunty Hander Scunty Hander Scunty Nentgomery County Sarry County Hander Scunty Hander Scunty Hander Scunty Nentgomery County Sarry County County Nentgomery County Hander Scunty Arrands County Nentgomery County County Nentgomery County Hander Scunty Montace County Nentgomery County Sarry County Nentgomery County Nentgomery County Xend County Nentge County Nentgomery County Nentgomery County Nentgomer County Xend County Nentge County Nentgomer County Nentgomer County Nentgomer County Xend County Nentge County Nentgomer County Nentgomer County Nentgomer County Xend County Nentge County Nentgomer County Nentgomer County Nentgomer County Xend County Nentge County Nentgomer County Nentgomer County Nentgomer County Xend County N		Yukon-Koyukuk Census Area	•	04- 04-44	00
Interime county Interime county Carron curve County Marcher County Eastere County Latere County Carron curve Carron c	Arizona		Cocnise County	Gila County	
Texter County brew County Kenter County Render Co		Greenlee County			
Interv County Marketor County Latisyster County Latisyster County St Francis County St Francis County New on county New on county St Francis County Latisyster County New on county New on county Note County Latisyster County Latisyster County New on county Note County Latis County Latisyster County New on county Tuctume County Latis County Latis County New on county Tuctume County Latis County Latis County New on county Actification County Latis County Latis County Actificounty Haniton county <t< td=""><td>Arkansas</td><td>Baxter County</td><td>Carroll County</td><td>Cleburne County</td><td>Cross County</td></t<>	Arkansas	Baxter County	Carroll County	Cleburne County	Cross County
Norigonery County Newton County Newt		Drew County	Hempstead County	Lafayette County	Mississippi County
Image: County Del Norte County Del Norte County Amador County Amador County Mardora County Mardora County Amador County New Toward County New Toward County Mardora County Mardor County Seran County Seran County New Toward County Non County Seran County Seran County New Toward County Arradora County Seran County Seran County New Toward County Arradora County Seran County Seran County Seran County Arradora County Seran County Canta County Seran County Martices County Martices County Seran County Seran County Martices County Name County Canta County Seran County Martices County Name County Seran County Seran County Martices County Name County Seran County Seran County Martices County Name County Martices County Martices County Martices County Name County Martices County Martices County Mare County <td< td=""><td></td><td>Montgomery County</td><td>Nevada County</td><td>Newton County</td><td>Pike County</td></td<>		Montgomery County	Nevada County	Newton County	Pike County
Amador County Late County Modoc County Yodime County Arabulea County Nodoc County Serrer County Toulmae County Serrer County Serrer County Archulea County Toulmae County Archulea County Serrer County Archulea County Serrer County Archulea County Archulea County Archulea County Archulea County Archulea County Archulea County Montree County Archulea County Archulea County Montree County Archulea County Archulea County Archulea County Montree County Archulea County Montree County Archulea County Montree County Archulea County Montree County Montree County Montree County Montree County Montree County Montree County Montree County Serrer County Archulea County Hantion C		St. Francis County	Searcy County		
Interfact Lasen County Mandoc County	california	Amador County			
Mode: County New and county Tuolumme County Tuolumme County Tehana County Tuolumme County Eagle County Custer County Tuolumme County Eagle County Custer County Eagle County Eagle County Custer County Eagle County Eagle County Custer County Eagle County Eagle County Custer County Montroser County Eagle County Newtone County Eagle County Eagle County Newtone County Eagle County Eagle County Sersex County County Eagle County Sersex County Eagler County Hankin County Valido County Hamilton County Harkin County Valido County Hamilton County Harker County Valido County Hamilton County Harker County Valido County Harker County Harker County Valido County Harker County Harker County Valido County Harker County Harker County Unior County Harkere		Lake County	Lassen County	Mariposa County	Mendocino County
Torline Sistryou County Sistyou County Instant County Torbulets County Eagle County Charlete County Eagle County Fagle County Charlete County Charlete County Eagle County Achuleta County Charlete County Charlete County Eagle County Achuleta County Charlete County Californ Custer County Rout County Noncrease County Californ County Sussex County Californ County Eagler County Sussex County Californ County Frankin County Sussex County Californ County Eagler County Californ Californ Californ County Sussex County Canny County Hamilto County Californ Canny Hamilto County Hamilto County Californ Canny Canny County Californ Canny Hamilto County Hamilto County Canny Canny Canny Hamilto County Canny Ham		Modoc County	Mono County	Nevada County	
Internation Charlfee County Custer County Archildisc Custer County Custer County Jackson County Lake Miguel County Custer County Jackson County Daray County Custer County Jackson County Daray County Custer County Montrose County Daray County San Juan County Routt County County San Miguel County Routt County High and County High and County Rout County High and County Hande County Neechobee County Hande County Madison County Neechobee County Hande County Madison County Vevy County Hande County Hande County Nation County Hande County Hande County Neechobee County Hande County Hande County Neechobee County Hande County Hande County Malion County		Sierra County	Siskiyou County	l enama County	I rinity County
Reference Custor Cust					-
Eagle County Garried County Garried County Jackson County Lake County Garried County Montrose County Lake County Pikin County Routt County Nantrose County Pikin County Routt County Calmein County Pikin County Routt County Calmein County Pikin County Routt County Flager County Pikin County Pikie County Flager County Hamilton County Dikie County Hamilton County Hamilton County Handiton County Hamilton County Hamilton County Neechobee County Hamilton County Handison County Levy County Hamilton County Hamilton County Neechobee County Hamilton County Hamilton County Union County Nation County Hamilton County Union County Hamilton County Hamilton County Hawaii County Washington County Hamilton County Union County Hamilton County Hamilton County Union County Hamilton County Hamilton County Union County Rabin County Hamilton County Union County Rabin County Hamilton County Union County Rabin County Hamilton County <td>Colorado</td> <td>Archuleta County</td> <td>Chaffee County</td> <td>Custer County</td> <td>Dolores County</td>	Colorado	Archuleta County	Chaffee County	Custer County	Dolores County
Jackson County Montrocounty Rout County Rout County Rout County Rout County Rout County Sussex County Sussex County Sussex County Surfocounty San Miguel County San Miguel County San Miguel County San Miguel County San Miguel County San Miguel County High County High County High County High County High County High County Neechobe County [GO Zone] Late Parta County Handles County Handles County High County High County High County Neechobe County [GO Zone] Tankin County Handles County Handles County Handles County Marken County Marken County Marken County Hawai County Hartho County Hartha County Hartho County Hartho County Hartho County Ha		Eagle County	Garrield County	Gunnison County	Hinsdale County
Montrose County Rout County Duray County San Juan County Pitten County Sussex County Sussex County Sussex County San Juan County Pitten County Sussex County Engler County Franktin County Sussex County Highlands County Handler County Sussex County Handler County Hardee County Diver County Handler County Hardee County Union County Handler County Hardee County Union County Handler County Jackson County Valeand County Nadison County Union County Handler County Jackson County Union County Watine County Madison County Union County Watine County Madison County Union County Watine County Ennore County Union County Union County Madison County Union County Watine County Ennore County Union County Madison County Endor Union County Watine County Endor Union County Watine County Ennore		Jackson County	Lake County	La Plata County	
Routt County San Juan County San Miguel County Sussex County County San Juan County San Miguel County Calhound Calmon Citrus County Flager County Franklin County Calhoundy Calmon Citrus County Hamilton County Haratee County Hardee County Divie County Highlands County Hamilton County Hardee County Hardee County Malton County Librity Union County Nation County Suwannee County Malton County Nation County Washington County Suwannee County Jackson County Malton County Washington County Washington County Suwannee County Jackson County Union County Washington County Washington County Jackson County Jackson County Union County Washington County Washington County Jackson County Jackson County Union County Washington County Washington County Jackson County Jackson County Union County Washington Parish IGO Zone] Baurege County Jackson County Ja		Montrose County	Ouray County	Pitkin County	Rio Blanco County
Sussex County Sussex County Citrus County Engler County Dixie County Franklin County Dixie County Franklin County Dixie County Hamilton County Highlands County Hamilton County Highlands County Hamilton County Levy County Unest County Nation County Nashington County Matton County Washington County Watton County Washington County Watton County Washington County Watton County Washington County Union County White County Union County White County Union County Kalaas County		Routt County	San Juan County	San Miguel County	Summit County
Calhoun County Citus County Calmbia County Dirac County Haniton County Hankin County Dirac County Haniton County Hankin County Guif County Hamiton County Hankin County Guif County Hamiton County Hankin County Dian County Homes County Hankin County Nation County Haniton County Harakison County Differe County Nashington County Madison County Valen County Rabun County Nashington County Union County Habarai County Madison County Union County Habarai County Habarai County	Delaware	Sussex County			
Dixie County Flagler County Flagler County React County Hamilton County Harriken County Hamilton County Harriken County Harriken County Hay County Lewy County Liberty County Lewy County Uiberty County Madison County Nation County Uiberty County Madison County Nation County Washington County Madison County Nation County Washington County Madison County Union County Washington County Madison County Union County Washington County Madison County Union County While County Name County Union County Washington County Falawai County Union County Banewai County Ealawa County	lorida	Calhoun County	Citrus County	Columbia County	DeSoto County
Guif County Hanilton County Handlee County Highlands County Liberty County Jackson County Lewy County Unlenet County Jackson County Nalton County Washington County Jackson County Walton County Washington County Suwannee County Unlion County Washington County Tabot County Unlion County Washington County Tabot County Hawaii County Washington County Tabot County Hawaii County Washington County Tabot County County Benewain County Wite County Hawaii County Benewain County Elmore County Hawaii County Benewain County Elmore County Union County Benewain County Elmore County Hawaii County Benewain County Elmore County Union County Benewain County Elmore County Hawaii County Benewain County Elmore County Incoln County Benewice County Incoln County Princoln County Benewice County Incoln Coun		Dixie County	Flagler County	Franklin County	Glades County [GO Zone]
Highlands County Holmes County Jackson County Levy County Liverty County Jackson County Neechobee County (GO Zone) Putmam County Madison County Walton County Washington County Nadison County Walton County White County Talbot County Union County Madison County Talbot County Union County White County Talbot County Union County Madison County Talbot County Union County Milen County Talbot County Benewah County Kaiawa County Elimore County Union County Union County Elimore County Butler County Carise County Elimore County Devell County Northole County Elimore County Incoln County Mindisone County Elimore County Incoln County Northole County Elimore County Incoln County Northole County Northole County Incoln County Northole County Elimore County		Gulf County	Hamilton County	Hardee County	Hendry County [GO Zone]
Levy County Liberty County Madison County Okeechobee County Putnam County Madison County Walkinon County Washington County Suwannee County Gilmer County Ratewao County Talbot County Union County Ratewao County Talbot County Hawaii County Ratewao County Talbot County Union County Ratewao County Madison County Union County Ratewao County Ennore County Union County Kalawao County Ennore County Union County Kalawao County Ennore County Union County Kalawao County Ennore County Benewah County Carnes County Ennore County Benewah County Lincoln County Ennore County Benewah County Lincoln County Ennore County Idaho County Benewah County Ennore County Incoln County Manore County Ennore County Incoln County Madison County Ennore County Incoln County Readergard Parish (GO Zone] Ennore County Incoln County Readergard Parish (GO Zone] Sabine Parish (GO Zone] Istabilizione Parish Radiona Parish (GO Zone] Mathingon Parish (GO Zone] Kany Parish (GO Zo		Highlands County	Holmes County	Jackson County	Lafayette County
Okeechobee County [GO Zone] Putnam County Suwannee County Walton County Washington County Washington County Washington County Union County Washington County Washington County Fabor County Fabor County Union County White County Rabun County Fabor County Falor County Enewach County Baine County Baine County Ellipot County Ellipot County Enewach County Baine County Baine County Ellipot County Ellipot County Lincoln County Butler County Baine County Lincoln County Ellipot County Lincoln County Jerone County Lincoln County Lincoln County Ellipot County Lincoln County Netholas County Lincoln County Lincoln County Ellipot County Powell County Nontgomery County Nicholas County Lincoln County Lincoln County Meter County Nontgomery County Nicholas County Nicholas County Lincoln County Lincoln County Nontgomery County Nicholas County Nicholas County Nicholas Co		Levy County	Liberty County	Madison County	Monroe County [GO Zone]
Walton County Washington County Gilmer County Rabun County Talbot County Union County White County Talbot County Union County White County Rabun County Hawaii County White County Kauai County Benewah County Baine County Kauai County Benewah County Baine County Banner County Carnas County Jerome County Bonner County Lincoln County Jerome County Lincoln County Lincoln County Jerome County Lincoln County Lincoln County Rearegator Farish Correls Lincoln County Ranish (GO Zone) Bearegator Parish (GO Zone) Allen Parish (GO Zone) Rabine Parish (GO Zone) Bearegator Parish (GO Zone) Atchitoches Parish Canej Sabine Parish (GO Zone) Xashington Parish (GO Zone) Sabine Parish (GO Zone) Sabine Parish (GO Zone) Xashington Parish (GO Zone) Sabine Parish (GO Zone) Sabine Parish (GO Zone) Xashington Parish (GO Zone) Marishington Parish (GO Zone) Sabine Parish (GO Zone) <tr< td=""><td></td><td>Okeechobee County [GO Zone]</td><td>Putnam County</td><td>Suwannee County</td><td>Taylor County</td></tr<>		Okeechobee County [GO Zone]	Putnam County	Suwannee County	Taylor County
Gilmer County Gilmer County Rabun County Talbot County Union County White County White County Rauai County Enewah County Blaine County Kauai County Benewah County Blaine County Bonner County Camas County Blaine County Bonner County Bank County Braine County Bonner County Idaho County Jerome County Broner County Incoln County Jerome County Incoln County Incoln County Jerome County Incoln County Incoln County Jerome County Incoln County Incoln County Cartisle County Rinora County Incoln County Ranner County Nicholas County Incoln County Rowan County Nicholas County Incoln County Rowan County Simpson County Incoln County Rowan County Simpson County Incoln County Rowan County Simpson County Matchitoches Parish GO Zone] Sabine Parish [GO Zone] Itanishi GO Zone] Vernilion Parish [GO Zone] Marchitor Parish [GO Zone] Itanishi GO Zone] Vernilion Parish [GO Zone] Vernilion Parish [GO Zone] Itanishi Go Zone] Vernilion Parish [GO Zone] Vernilion Par		Walton County	Washington County		
Union County White County Hawaii County Kalawao County Benewah County Kalawao County Benewah County Blaine County Banewah County Blaine County Bane County Blaine County Camas County Blaine County Butler County Carsis County Incoln County Unicoln County Butler County Carrisle County Incoln County Nintoine County Incoln County Montgomery County Incoln County Nontgomery County Incoln County Nontgomery County Incoln County Nontgomery County Allen Parish [GO Zone] Bearregard Parish [GO Zone] Introductores Parish Red River Parish St. Mary Parish [GO Zone] Sabine Parish [GO Zone] Mashington Parish [GO Zone] Vermilion Parish [GO Zone] Washington Parish [GO Zone] Vermilion Parish [GO Zone] Vermilion Parish [GO Zone] Vermilion Parish [GO Zone] Washington Parish [GO Zone] Vermilion Parish [GO Zone] Mashington Parish [GO Zone] Han	Seorgia	Gilmer County	Rabun County	Talbot County	Towns County
Hawaii County Kaiato County Benewah County Baine County Benewah County Baine County Baner County Benner County Camas County Baine County Idaho County Jerome County Butler County Jerome County Incoln County Jerome County Incoln County Jerome County Incoln County Cartisle County Incoln County Nicholas County Incoln County Revan County Incoln County Nicholas County Allen Parish [GO Zone] Revanceanter Parish Indomer Parish Red River Parish Natchitoches Parish Red River Parish Vashington Parish [GO Zone] Vermilion Parish [GO Zone] Vashington Parish [GO Zone] Vermilion Parish [GO Zone] Vashington Parish [GO Zone] Vermilion Parish [GO Zone] Vermilion Parish [GO Zone] Vermilion Parish [GO Zone] Vermilion Parish [GO Zone] Vermilion Parish [GO Zone] Vermil County Machington Parish [GO Zone] Vermil County Knox County		Union County	White County		
Benewah County Blaine County Bonner County Camas County Carsia County Elmore County Idaho County Jerome County Lincoln County Butler County Jerome County Lincoln County Incoln County Cartisle County Elliott County Nonell County Montgomery County Nicholas County Allen Parish [GO Zone] Assumption Parish [GO Zone] Beauregard Parish [GO Zone] Natchitoches Parish Red River Parish [GO Zone] Iberia Parish [GO Zone] Xt. Mary Parish [GO Zone] Stine Parish [GO Zone] Bearegard Parish [GO Zone] Xt. Mary Parish [GO Zone] Tangipatoa Parish [GO Zone] Vermilion Parish [GO Zone] Xt. Mary Parish [GO Zone] Tangipatoa Parish [GO Zone] Vermilion Parish [GO Zone] Xt. Mary Parish [GO Zone] Tangipatoa Parish [GO Zone] Vermilion Parish [GO Zone] Yt. Marshington Parish [GO Zone] Vermilion Parish [GO Zone] Vermilion Parish [GO Zone] Ytord County Machington Parish [GO Zone] Vermilion Parish [GO Zone] Ytord County March County March County	ławaii	Hawaii County	Kalawao County	Kauai County	Maui County
Carras County Carsia County Elmore County Idaho County Jerome County Lincoln County Butler County Jerome County Lincoln County Incoln County Carlisle County Elliott County Nicholas County Montgomery County Nicholas County Powell County Rowan County Nicholas County Allen Parish [GO Zone] Assumption Parish [GO Zone] Beauregard Parish [GO Zone] Catiborne Parish Evangeline Parish [GO Zone] Beauregard Parish [GO Zone] Natchitoches Parish Red River Parish Sabine Parish [GO Zone] St. Mary Parish [GO Zone] Tangjpahoa Parish [GO Zone] Beauregard Parish [GO Zone] St. Mary Parish [GO Zone] Tangipahoa Parish [GO Zone] Vermilion Parish [GO Zone] Washington Parish [GO Zone] Tangipahoa Parish [GO Zone] Vermilion Parish [GO Zone] Washington Parish [GO Zone] Markin County Mantock County Votord County Mancok County Knox County	daho	Benewah County	Blaine County	Bonner County	Boundary County
Idaho County Jerome County Lincoln County Butler County Butler County Elliott County Lincoln County Carfisle County Elliott County Lincoln County Carfisle County Nicholas County Powell County Rowan County Nicholas County Allen Parish [GO Zone] Assumption Parish [GO Zone] Beauregard Parish [GO Zone] Allen Parish [GO Zone] Read River Parish [GO Zone] Beauregard Parish [GO Zone] Nachritoches Parish Red River Parish [GO Zone] Beauregard Parish [GO Zone] St. Mary Parish [GO Zone] Sabine Parish [GO Zone] Bearregard Parish [GO Zone] St. Mary Parish [GO Zone] Nashington Parish [GO Zone] Sabine Parish [GO Zone] Washington Parish [GO Zone] Tangipahoa Parish [GO Zone] Vermilion Parish [GO Zone] Vashington Parish [GO Zone] Vermilion Parish [GO Zone] Nermilion Parish [GO Zone] Votord County Machoconety Mancock County Mancock County		Camas County	Cassia County	Elmore County	Gooding County
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Powell County Rowan County Simpson County Allen Parish [GO Zone] Assumption Parish [GO Zone] Beauregard Parish [GO Zone] Claiborne Parish Evangeline Parish [GO Zone] Iberia Parish [GO Zone] Natchitoches Parish Red River Parish [GO Zone] Iberia Parish [GO Zone] St. Mary Parish [GO Zone] Tangipahoa Parish [GO Zone] Sabine Parish [GO Zone] St. Mary Parish [GO Zone] Tangipahoa Parish [GO Zone] Vermilion Parish [GO Zone] Washington Parish [GO Zone] Hancock County Vermilion Parish [GO Zone] Vashington Parish [GO Zone] Hancock County Knox County Vorord County Piscataquis County Waldo County		Lincoln County	Montgomery County	Nicholas County	Owen County
Allen Parish [GO Zone] Assumption Parish [GO Zone] Beauregard Parish [GO Zone] Claiborne Parish Evangeline Parish [GO Zone] Iberia Parish [GO Zone] Natchitoches Parish Red River Parish Sabine Parish [GO Zone] St. Mary Parish [GO Zone] Tangipahoa Parish [GO Zone] Vermilion Parish [GO Zone] St. Mary Parish [GO Zone] Tangipahoa Parish [GO Zone] Vermilion Parish [GO Zone] Washington Parish [GO Zone] Hancock County Knox County Franklin County Piscataquis County Waldo County		Powell County	Rowan County	Simpson County	Whitley County
Claiborne Parish Evangeline Parish [GO Zone] Natchitoches Parish River Parish Natchitoches Parish Red River Parish St. Mary Parish [GO Zone] Tangipahoa Parish [GO Zone] Vashington Parish [GO Zone] Vermilion Parish [GO Zone] Washington Parish [GO Zone] Hancock County Franklin County Hancock County Oxford County Piscataquis County	ouisiana	Allen Parish [GO Zone]	Assumption Parish [GO Zone]	Beauregard Parish [GO Zone]	Bienville Parish
Natchitoches Parish Red River Parish Sabine Parish [GO Zone] St. Mary Parish [GO Zone] Tangipahoa Parish [GO Zone] Vermilion Parish [GO Zone] Washington Parish [GO Zone] Hancock County Knox County Franklin County Piscataquis County Waldo County		Claiborne Parish	Evangeline Parish [GO Zone]	Iberia Parish [GO Zone]	Jefferson Davis Parish [GO Zone]
St. Mary Parish [GO Zone] Tangipahoa Parish [GO Zone] Vermilion Parish [GO Zone] Washington Parish [GO Zone] Hancock County Knox County Franklin County Piscataquis County Waldo County		Natchitoches Parish	Red River Parish	Sabine Parish [GO Zone]	St. James Parish [GO Zone]
Franklin County Hancock County Knox County Oxford County Piscataquis County Waldo County		St. Mary Parish [GO Zone] Washington Parish [GO Zone]	Tangipahoa Parish [GO Zone]	Vermilion Parish [GO Zone]	Vernon Parish [GO Zone]
Oxford County Piscataquis County Waldo County	Maine	Franklin County	Hancock County	Knox County	I incoln County
		Oxford County	Piscataguis County	Waldo County	Washington County
Marviand St Marvis County	Mandand	St Man/e Chinty			

Nonmetropolitan DDAs labeled "[GO Zone]" are designated under the Gulf Opportunity Zone Act of 2005. Their populations do not count against the 20 percent population cap on nonmetropolitan areas designated DDAs by reason of high land, construction, and utility costs relative to area median gross income.

	NUMERIODOMAN COUNTES OF COUNTY EQUIVE	duivaierris		
Massachusetts	Dukes County	Nantucket County		
Michigan	Benzie County	Otsego County		
Mississippi	Adams County [GO Zone]	Amite County [GO Zone]	Attala County [GO Zone]	Benton County
	Bolivar County	Calhoun County	Chickasaw County	Choctaw County [GO Zone]
	Claiborne County [GO Zone]	Clarke County [GO Zone]	Clay County	Coahoma County
	Covington County [GO Zone]	Franklin County [GO Zone]	Greene County [GO Zone]	Grenada County
	Holmes County [GO Zone]	Humphreys County [GO Zone]	Issaquena County	Jasper County [GO Zone]
	Jefferson County [GO Zone]	Jefferson Davis County [GO Zone]	Jones County [GO Zone]	Kemper County [GO Zone]
	Lafayette County	Lauderdale County [GO Zone]	Lawrence County [GO Zone]	Leake County [GO Zone]
	Leflore County	Lincoln County [GO Zone]	Lowndes County [GO Zone]	Marion County [GO Zone]
	Montgomery County	Neshoba County [GO Zone]	Newton County [GO Zone]	Noxubee County [GO Zone]
	Oktibbeha County [GO Zone]	Panola County	Pearl River County [GO Zone]	Pike County [GO Zone]
	Quitman County	Scott County [GO Zone]	Sharkey County	Smith County [GO Zone]
	Sunflower County	Tallahatchie County	Tippah County	Walthall County [GO Zone]
	Warren County [GO Zone]	Washington County	Wayne County [GO Zone]	Wilkinson County [GO Zone]
	Winston County [GO Zone]	Yalobusha County	Yazoo County [GO Zone]	
Missouri	Taney County			
Montana	Beaverhead County	Flathead County	Madison County	Meagher County
	Mineral County	Park County	Ravalli County	
Nevada	Churchill County	Douglas County	Elko County	Lyon County
New Hampshire	Belknap County	Carroll County	Cheshire County	Grafton County
	Merrimack County			
New Mexico	Catron County	Chaves County	Cibola County	Curry County
	DeBaca County	Grant County	Guadalupe County	Hidalgo County
	Lincoln County	Luna County	McKinley County	Mora County
	Quay County	Rio Arriba County	Roosevelt County	San Miguel County
	Sierra County	Socorro County	Taos County	
New York	Cortland County	Essex County	Fulton County	Greene County
	Hamilton County	Jefferson County	Schuyler County	Seneca County
	Sullivan County			
North Carolina	Avery County	Chowan County	Cleveland County	Dare County
	Gates County	Hyde County	Jackson County	Jones County
	McDowell County	Mitchell County	Pasquotank County	Perquimans County
	Rutherford County	Tyrrell County	Washington County	Watauga County
	Wilson County			
Oklahoma	Hughes County	Okfuskee County	Payne County	
Oregon	Clatsop County	Coos County	Crook County	Curry County
	Douglas County	Gilliam County	Grant County	Hood River County
	Jefferson County	Josephine County	Lincoln County	Linn County
	Morrow County	Tillamook County	Union County	Wallowa County
	Wasco County	Wheeler County		
Pennsylvania	Columbia County	Monroe County	Wayne County	
South Carolina	Beaufort County	Georgetown County	Jasper County	

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olale	Nonmetropolitan counties or county Equivalents			
Texas	Anderson County	Angelina County [GO Zone]	Brown County	Burnet County
	Camp County	Coke County	Coleman County	Comanche County
	Dallam County	Eastland County	Falls County	Frio County
	Gillespie County	Grimes County	Henderson County	Houston County
	Jasper County [GO Zone]	Kerr County	Kleberg County	Lamar County
	Leon County	Llano County	Madison County	Marion County
	Mills County	Montague County	Morris County	Nacogdoches County [GO Zone]
	Navarro County	Newton County [GO Zone]	Palo Pinto County	Polk County [GO Zone]
	Red River County	Sabine County [GO Zone]	San Augustine County [GO Zone]	San Saba County
	Shelby County [GO Zone]	Titus County	Trinity County [GO Zone]	Tyler County [GO Zone]
	Walker County [GO Zone]			
Utah	Beaver County	Garfield County	Kane County	Millard County
	Piute County	Rich County	Sanpete County	Sevier County
	Wasatch County	Wayne County		
Vermont	Addison County	Bennington County	Windham County	
Virginia	Northampton County	Prince Edward County	Westmoreland County	
Washington	Clallam County	Garfield County	Grant County	Grays Harbor County
	Jefferson County	Kittitas County	Klickitat County	Lewis County
	Mason County	Okanogan County	San Juan County	
West Virginia	Calhoun County	Doddridge County	Grant County	Pendleton County
	Roane County	Taylor County		
Wyoming	Teton County			
American Samoa	Eastern District	Manu'a District	Swains Island	Western District
Guam	Guam			
Northern Mariana Islands	Northern Islands Municipality	Rota Municipality	Saipan Municipality	Tinian Municipality
Puerto Rico	Adjuntas Municipio	Coamo Municipio	Culebra Municipio	Jayuya Municipio
	Las Marias Municipio	Maricao Municipio	Salinas Municipio	Santa Isabel Municipio
	Utuado Municipio	Vieques Municipio		
Virgin Islands	St Croix	St. John	St. Thomas	

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