

HUD National Low Income Housing Tax Credit (LIHTC) Database

1987-2019 Data Dictionary (May 2021)

File name: LIHTCPUB, n=48,941

| Variable Name | Variable Definition | Variable Type* | Decimal Places | Value Labels |
|---------------|---|----------------|----------------|--|
| HUD_ID | Unique Project Identifier for the Database — characters 1-3: Allocating agency code (see table below) digits 4-7: Year placed in service (0000 or 0001 if unknown or missing) digit 8: Number of years record was added to database after initial request, e.g. 1= 2015 property reported to HUD with 2016 update (0 if property added to DB prior to 2015 update) digits 9-11: Record number within allocating agency and year placed in service | A | | * Note: Beginning with the 2015 database update, digit 8 (see variable definition) was added to HUD_ID. |
| PROJECT | Project name | A | | |
| PROJ_ADD | Project street address | A | | |
| PROJ_CTY | Project city | A | | |
| PROJ_ST | Project state | A | | |
| PROJ_ZIP | Project zip | A | | |
| STATE_ID | State-defined Project ID | A | | |
| LATITUDE | Latitude: Degrees Decimal | N | 6 | |
| LONGITUD | Longitude: Negative Degrees Decimal -- GIS Mapping Convention | N | 6 | |
| PLACECE | Census Place Code (1990) | A | | |
| PLACEFP | FIPS Place Code (2000) | A | | |
| PLACE2010 | FIPS Place Code (2010) | A | | |
| FIPS1990 | Unique 1990 Census Tract ID -- digits 1-2: State FIPS Code digits 3-5: County FIPS Code digits 6-11: Census Tract Number (decimal point excluded) | A | | If county or tract missing, replaced with 'X'. |
| FIPS2000 | Unique 2000 Census Tract ID -- digits 1-2: State FIPS Code digits 3-5: County FIPS Code digits 6-11: Census Tract Number (decimal point excluded) | A | | If county or tract missing, replaced with 'X'. |
| FIPS2010 | Unique 2010 Census Tract: digits 1-2: State FIPS Code digits 3-5: County FIPS Code digits 6-11: Census Tract Number (decimal point excluded) | A | | If county or tract missing, replaced with 'X'. |
| SCATTERED | Scattered Site Property ²⁰¹⁷ | N | | 1=Yes 2=No |
| RESYND | Resyndicated Property ²⁰¹⁷ | N | | 1=Yes 2=No |
| ALLOCAMT | Annual dollar amount of tax credits allocated ²⁰⁰⁶ | N | | |
| N_UNITS | Total number of units as reported by HFA | N | | |
| LI_UNITS | Total number of low income units as reported by HFA | N | | |
| N_0BR | Number of efficiencies | N | | |
| N_1BR | Number of 1-bedroom units | N | | |
| N_2BR | Number of 2-bedroom units | N | | |
| N_3BR | Number of 3-bedroom units | N | | |
| N_4BR | Number of 4-bedroom units | N | | |
| INC_CEIL | Elected rent/income ceiling for low income units | N | | 1=50% AMGI 2=60% AMGI 3=Not Reported |
| LOW_CEIL | Units set aside with rents lower than elected rent/income ceiling ²⁰⁰⁶ | N | | 1=Yes 2=No |
| CEILUNIT | Number of units set aside with rents lower than elected rent/income ceiling ²⁰⁰⁶ | N | | |
| YR_PIS | Year placed in service | A | | 1987-2016=year placed in service 8888=placed in service status not confirmed 9999=placed in service status confirmed, but placed in service year missing |
| YR_ALLOC | Allocation year | A | | |

| Variable Name | Variable Definition | Variable Type* | Decimal Places | Value Labels |
|---------------|--|----------------|----------------|---|
| NON_PROF | Non-profit sponsor | N | | 1=Yes 2=No |
| BASIS | Increase in eligible basis | N | | 1=Yes 2=No |
| BOND | Tax-exempt bond received | N | | 1=Yes 2=No |
| MFF_RA | HUD Multi-Family financing/rental assistance | N | | 1=Yes 2=No |
| FMHA_514 | FmHA (RHS) Section 514 loan | N | | 1=Yes 2=No |
| FMHA_515 | FmHA (RHS) Section 515 loan | N | | 1=Yes 2=No |
| FMHA_538 | FmHA (RHS) Section 538 loan | N | | 1=Yes 2=No |
| HOME | HOME Investment Partnership Program funds ²⁰⁰³ | N | | 1=Yes 2=No |
| HOME_AMT | Dollar amount of HOME funds ²⁰⁰⁶ | N | | |
| TCAP | Tax Credit Assistance Program (TCAP) funds ²⁰¹² | N | | 1=Yes 2=No |
| TCAP_AMT | TCAP Amount ²⁰¹² | N | | |
| CDBG | Community Development Block Grant (CDBG) funds ²⁰⁰³ | N | | 1=Yes 2=No |
| CDBG_AMT | Dollar amount of CDBG funds ²⁰⁰⁶ | N | | |
| HTF | Housing Trust Fund funds ²⁰¹⁸ | N | | 1=Yes 2=No |
| HTF_AMT | Dollar amount of Housing Trust Fund funds ²⁰¹⁸ | N | | |
| FHA | FHA-insured loan ²⁰⁰³ (FHA Loan Numbers ²⁰⁰⁶) | N | | 1=Yes 2=No |
| HOPEVI | Forms part of a HOPEVI development ²⁰⁰³ | N | | 1=Yes 2=No |
| HPVI_AMT | Dollar amount of HOPEVI funds for development or building costs ²⁰⁰⁶ | N | | |
| TCEP | Tax Credit Exchange Program (TCEP) funds ²⁰¹² | N | | 1=Yes 2=No |
| TCEP_AMT | Dollar amount of TCEP funds ²⁰¹² | N | | |
| RAD | Housing Trust Fund funds ²⁰¹⁸ | N | | 1=Yes 2=No |
| QOZF | Qualified Opportunity Zone Fund funds ²⁰¹⁸ | N | | 1=Yes 2=No |
| QOZF_AMT | Dollar amount of Qualified Opportunity Zone Fund funds ²⁰¹⁸ | N | | |
| RENTASST | Federal or state project-based rental assistance contract ²⁰⁰⁶ (HUD Property ID ²⁰¹²) | N | | 1=Federal 2=State 3=Both Federal and State 4=Neither 5=Unknown whether Federal or State |
| TRGT_POP | Targets a specific population with specialized services or facilities ²⁰⁰³ | N | | 1=Yes 2=No |
| TRGT_FAM | Targets a specific population – families ²⁰⁰³ | A | | 1=Yes 2=No 0 or blank = Not indicated |
| TRGT_ELD | Targets a specific population – elderly ²⁰⁰³ | A | | 1=Yes 2=No 0 or blank = Not indicated |
| TRGT_DIS | Targets a specific population – disabled ²⁰⁰³ | A | | 1=Yes 2=No 0 or blank = Not indicated |
| TRGT_HML | Targets a specific population – homeless ²⁰⁰³ | A | | 1=Yes 2=No 0 or blank = Not indicated |
| TRGT_OTH | Targets a specific population – other ²⁰⁰³ | A | | 1=Yes 2=No 0 or blank = Not indicated |
| TRGT_SPC | Targets a specific population – other as specified ²⁰⁰³ | A | | |
| TYPE | Type of construction | N | | 1=New construction 2=Acquisition and Rehab 3=Both new construction and A/R 4=Existing |

| Variable Name | Variable Definition | Variable Type* | Decimal Places | Value Labels |
|---------------|---|----------------|----------------|--|
| CREDIT | Type of credit percentage | N | | 1=30 percent present value 2=70 percent present value 3=Both 4=TCEP only |
| N_UNITSR | Total number of units or if total units missing or inconsistent, total low-income units | N | | |
| LI_UNITR | Total number of low-income units or if total low-income units missing, total units | N | | |
| METRO | Is the census tract metro or non-metro at the time the property was placed into service? | N | | 1=Metro/Non-Central City 2=Metro/Central City 3=Non-Metro |
| DDA | Is the census tract in a difficult development area? (DDA status is based on placed in service year.) | N | | 0=Not in DDA 1=In Metro DDA 2=In Non-Metro DDA 3=In Metro GO Zone DDA 4=In Non-Metro GO Zone DDA |
| QCT | Is the census tract a qualified census tract? (For projects placed in service prior to 2003, QCT is based on 1990 Census tract. For projects placed in service since 2003, QCT is based on 2000 Census tract.) | N | | 1=In a qualified tract 2=Not in a qualified tract |
| NONPROG | No longer monitored for LIHTC program compliance due to expired use or other reason ²⁰¹² (Status of no longer being monitored for the LIHTC Program is indicated for projects as specified by the allocating agency. This does not indicate whether or not a project remains affordable to low income populations.) | A | | 1=Yes |
| NLM_REASON | Reason property is no longer monitored for LIHTC ²⁰¹⁸ | | | 1=Completed Extended-Use Period 2=Sale under Qualified Contract 3=Other |
| NLM_SPC | Reason property is no longer monitored for LIHTC – other as specified ²⁰¹⁸ | | | |
| DATANOTE | Notes about data record changes processed for database update. | A | | |
| RECORD_STAT | Record Status compared to previous version of LIHTC database | A | | N=New U=Updated X=Existing (Unchanged from previous DB version) |

* A=Alphanumeric, contains characters and numbers; N=Numeric, contains numbers including decimal points and negative signs.

²⁰⁰³ Information first requested with the 2003 properties: HOME; CDBG; FHA; HOPEVI; TRGT_POP; TRGT_FAM; TRGT_ELD; TRGT_DIS; TRGT_HML; TRGT_OTH; TRGT_SPC

²⁰⁰⁶ Information first requested with the 2006 properties: INC_CEIL; LOW_CEIL; HOME_AMT; CDBG_AMT; RENTASST

²⁰⁰⁹ Information first requested with the 2009 properties:

²⁰¹² Information first requested with the 2012 properties: TCAP; TCAP_AMT; TCEP; TCEP_AMT

²⁰¹⁵ Prior to collection of 2012 properties, NONPROG was informally reported to HUD.

²⁰¹⁸ Information first requested with the 2018 properties: SCATTERED; RESYND; HTF; HTF_AMT; RAD; QOZF; QOZF_AMT

Multi-Address / BIN File

File name: LIHTCPUB_BIN, n=72,929

| Variable Name | Variable Definition | Variable Type* | Decimal Places | Value Labels |
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| HUD_ID | Unique Project Identifier for the Database — characters 1-3: Allocating agency code (see table below) digits 4-7: Year placed in service (0000 or 0001 if unknown or missing) digit 8: Number of years property was added to database after initial request, e.g. 1= 2015 property reported to HUD with 2016 update (0 if property added to DB prior to 2015 update) digits 9-11: Record number within allocating agency and year placed in service | A | | * Note: Beginning with the 2015 database update, digit 8 (see variable definition) was added to HUD_ID. |
| PROJECT | Project name | A | | |
| PROJ_ADD | Project street address | A | | |
| STATE_ID | State-defined Project ID | A | | |
| BIN | Building Identification Number | A | | |
| BIN_ADD | Building street address | A | | |
| BIN_CTY | Building city | A | | |
| BIN_ZIP | Building ZIP code | A | | |

Allocating Agency Codes Used in HUD_ID

| | | | |
|-----|--|-----|--|
| AKA | Alaska Housing Finance Corporation | NCA | North Carolina Housing Finance Agency |
| ALA | Alabama Housing Finance Authority | NDA | North Dakota Housing Finance Agency |
| ARA | Arkansas Development Finance Authority | NEA | Nebraska Investment Finance Authority |
| AZA | Arizona Department of Housing | NHA | New Hampshire Housing Finance Authority |
| ASA | Development Bank of American Samoa | NJA | New Jersey Housing and Mortgage Finance Agency |
| CAA | California Tax Credit Allocation Committee | NMA | New Mexico Mortgage Finance Agency |
| COA | Colorado Housing and Finance Authority | NVA | Nevada Department of Business and Industry - Housing Division |
| CTA | Connecticut Housing Finance Authority | NYA | New York State Division of Housing and Community Renewal |
| DCA | District of Columbia Housing Finance Agency | NYB | New York State Housing Finance Agency |
| DCB | DC Department of Housing and Community Development | NYC | City of New York, Department of Housing Preservation and Development |
| DEA | Delaware State Housing Authority | NYD | Development Authority of the North Country (NY) |
| FLA | Florida Housing Finance Corporation | NYE | New York City Housing Development Corporation |
| GAA | Georgia Department of Community Affairs/ Georgia Housing and Finance Authority | OHA | Ohio Housing Finance Agency |
| GUA | Guam Housing and Urban Renewal Authority | OKA | Oklahoma Housing Finance Agency |
| HIA | Hawaii Housing and Community Development Corporation | ORA | Oregon Housing and Community Services |
| IAA | Iowa Finance Authority | PAA | Pennsylvania Housing Finance Agency |
| IDA | Idaho Housing and Finance Association | PRA | Puerto Rico Housing Finance Corporation |
| ILA | Illinois Housing Development Authority | RIA | Rhode Island Housing |
| ILB | City of Chicago Department of Housing | SCA | South Carolina State Housing Finance and Development Authority |
| INA | Indiana Housing Finance Authority | SDA | South Dakota Housing Development Authority |
| KSA | Kansas Department of Commerce and Housing/ Kansas Housing Resources Corporation | TNA | Tennessee Housing Development Agency |
| KYA | Kentucky Housing Corporation | TXA | Texas Department of Housing and Community Affairs |
| LAA | Louisiana Housing Finance Agency | UTA | Utah Housing Finance Agency/Utah Housing Corporation |
| MAA | MassHousing/Massachusetts Housing Finance Agency | VAA | Virginia Housing Development Authority |
| MAB | Massachusetts Department of Housing and Community Development | VIA | Virgin Islands Housing Finance Authority |
| MAC | MassDevelopment | VTa | Vermont Housing Finance Agency |
| MDA | Maryland Department of Housing and Community Development | WAA | Washington State Housing Finance Commission |
| MEA | Maine State Housing Authority | WIA | Wisconsin Housing and Economic Development Authority |
| MIA | Michigan State Housing Development Authority | WVA | West Virginia Housing Development Fund |
| MNA | Minnesota Housing Finance Authority | WYA | Wyoming Community Development Authority |
| MOA | Missouri Housing Development Commission | | |
| MPA | Northern Marianas Housing Corporation | | |
| MSA | Mississippi Home Corporation | | |
| MTA | Montana Department of Commerce, Board of Housing | | |

| YR_PIS | RECORD_STAT | | | |
|--------------|--------------|--------------|---------------|---------------|
| | N | U | X | |
| | (new) | (updated) | (existing) | Total |
| 1987 | 2 | 2 | 741 | 745 |
| 1988 | 3 | 2 | 1,651 | 1,656 |
| 1989 | 1 | 3 | 1,593 | 1,597 |
| 1990 | 2 | 28 | 1,273 | 1,303 |
| 1991 | 1 | 81 | 1,322 | 1,404 |
| 1992 | 1 | 120 | 1,244 | 1,365 |
| 1993 | 4 | 153 | 1,244 | 1,401 |
| 1994 | 0 | 147 | 1,278 | 1,425 |
| 1995 | 2 | 119 | 1,498 | 1,619 |
| 1996 | 0 | 148 | 1,330 | 1,478 |
| 1997 | 0 | 163 | 1,233 | 1,396 |
| 1998 | 2 | 164 | 1,203 | 1,369 |
| 1999 | 2 | 172 | 1,433 | 1,607 |
| 2000 | 0 | 199 | 1,215 | 1,414 |
| 2001 | 3 | 207 | 1,292 | 1,502 |
| 2002 | 4 | 196 | 1,251 | 1,451 |
| 2003 | 1 | 213 | 1,429 | 1,643 |
| 2004 | 4 | 243 | 1,413 | 1,660 |
| 2005 | 2 | 268 | 1,416 | 1,686 |
| 2006 | 4 | 241 | 1,476 | 1,721 |
| 2007 | 7 | 261 | 1,460 | 1,728 |
| 2008 | 4 | 256 | 1,268 | 1,528 |
| 2009 | 2 | 225 | 999 | 1,226 |
| 2010 | 5 | 213 | 999 | 1,217 |
| 2011 | 6 | 275 | 1,390 | 1,671 |
| 2012 | 7 | 215 | 1,341 | 1,563 |
| 2013 | 10 | 206 | 1,063 | 1,279 |
| 2014 | 7 | 217 | 813 | 1,037 |
| 2015 | 18 | 304 | 796 | 1,118 |
| 2016 | 31 | 328 | 841 | 1,200 |
| 2017 | 87 | 280 | 591 | 958 |
| 2018 | 272 | 142 | 451 | 865 |
| 2019 | 488 | 61 | 64 | 613 |
| 2020 | 54 | 10 | 2 | 66 |
| 2021 | 1 | 0 | 0 | 1 |
| 8888 | 5 | 195 | 2,913 | 3,113 |
| 9999 | 181 | 121 | 522 | 824 |
| Total | 1,223 | 6,178 | 42,048 | 49,449 |